

Docket No. 20200003-GU					
Comprehensive Exhibit List for Entry into Hearing Record					
November 3, 2020					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
STAFF					
1		Exhibit List	Comprehensive Exhibit List		
FLORIDA CITY GAS – DIRECT					
2	Miguel Bustos	MB-1	Calculation of FCG’s final PGA True-Up amount related to the twelve-month period ended December 31, 2019.	1	
3	Miguel Bustos	MB-2	Commission prescribed forms supporting calculation of FCG’s Actual/Estimated True-Up amount for the current period January 2020 through December 2020 and FCG’s proposed 2021 maximum levelized PGA Factor.	2-6	
PEOPLES GAS SYSTEM – DIRECT					
4	Karen L. Bramley	KLB-1	Calculation of final true-up for January 2019 – December 2019 (Schedule A-7).	1	

5	Karen L. Bramley	KLB-2	Calculation of estimated true-up for January 2020 – December 2020; total true-up for January 2019 – December 2019; calculation of PGA factor for January 2021 – December 2021 (Schedules E-1 through E-5).	2-6	
FLORIDA PUBLIC UTILITIES COMPANY & FPUC-FORT MEADE – DIRECT					
6	Derrick M. Craig	DMC-1	Final Fuel Over/Under Recovery (Schedule A - Issue 1-7).	1	
7	Derrick M. Craig	DMC-2	Schedules E-1, E-1/R, E-2, E-3, E-4, E-5 Issues 3-6.	2-6	
ST. JOE NATURAL GAS COMPANY – DIRECT					
8	Andy Shoaf	CAS-1	Final Over/Under A-7.	1	
9	Andy Shoaf	CAS-2	PGA Summary of estimates for the projected period.	2-6	
10	Andy Shoaf	CAS-3	Calculation of true-up amount current period (7 months actual 5 months estimated).	2-6	
11	Andy Shoaf	CAS-4	Transportation purchases system supply and end use for the projected period.	2-6	
12	Andy Shoaf	CAS-5	Calculation of true-up amount for the projected period based on the prior period and Current period (7 months actual, 5 months estimated).	2-6	
13	Andy Shoaf	CAS-6	Therm Sales and Customer data (For the projected period).	2-6	

14	Andy Shoaf	CAS-7	Reprojected PGA for Current period (7 months actual, 5 months estimated).	2-6	
STAFF HEARING EXHIBITS					
15	Miguel Bustos		FCG's Response to Staff's First Set of Interrogatories, Nos. 1-3. <i>[Bates Nos. 00001-00006]</i>	1-6	
16	Kandi Floyd		PGS's Response to Staff's First Set of Interrogatories, Nos. 1-3. <i>[Bates Nos. 00007-00011]</i>	1-6	
17	Karen L. Bramley		PGS's Response to Staff's Second Set of Interrogatories, No. 4. <i>[Bates Nos. 00012-00014]</i>	1-6	
18	Karen L. Bramley		PGS's Response to Staff's Third Set of Interrogatories, Nos. 5-8. <i>[Bates Nos. 00015-00020]</i>	1-6	
19	Jeffrey Bates		FPUC's Response to Staff's First Set of Interrogatories, Nos. 1-5. <i>[Bates Nos. 00021-00027]</i>	1-6	
20	Derrick M. Craig (6-7); Jeffrey B. Bates (8)		FPUC's Response to Staff's Second Set of Interrogatories, Nos. 6-8. <i>[Bates Nos. 00028-00033]</i>	1-6	
21	Derrick M. Craig (10); Jeffrey B. Bates (9, 11, 12)		FPUC's Response to Staff's Third Set of Interrogatories, Nos. 9-12. Additional Files for No. 10 <i>[Bates Nos. 00034-00040]</i>	1-6	

22	Andy Shoaf		SJNG's Response to Staff's First Set of Interrogatories, Nos. 1-3. <i>[Bates Nos. 00041-00043]</i>	1-6	
23	Andy Shoaf		SJNG's Response to Staff's Second Set of Interrogatories, Nos. 4-7. <i>[Bates Nos. 00044-00047]</i>	1-6	

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 2
PARTY: MB-1
DESCRIPTION: Calculation of FCG's final PGA
True-Up amount related to the twelve-month period
ended December 31, ...

Exhibit ____ (MB-1)
Docket No. 20200003-GU
FCG Witness Bustos

COMPANY: FLORIDA CITY GAS		FINAL FUEL OVER/UNDER RECOVERY		SCHEDULE A-7
FOR THE PERIOD:		JANUARY 19	Through	DECEMBER 19
1	ACTUAL FUEL COST FOR THE PERIOD			\$22,127,131
1a	OSS MARGIN SHARING			(\$1,561,354)
1b	TOTAL ACTUAL FUEL COST FOR THE PERIOD		A-2 Line 3	\$20,565,777
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD		A-2 Line 6	\$20,556,067
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Line 2- Line 1)		A-2 Line 7	(\$9,710)
3a	PRIOR PERIOD ADJUSTMENT		A-2 Line 10a	\$0
4	INTEREST PROVISION		A-2 Line 8	\$4,756
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Lines 3 + 3a + 3b + 4)			(\$4,954)
6	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JAN 19 through DEC 19 WHICH WAS INCLUDED IN THE CURRENT PERIOD RECOVERY FACTOR (JAN 20 through DEC 20)			<u>(\$777,984)</u>
7	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD (JAN 21 through DEC 21) (Line 5- Line 6)			<u>\$773,030</u>

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 3
PARTY: MB-2
DESCRIPTION: Commission prescribed forms supporting calculation of FCG's Actual/Estimated True-Up amount for the ...

Docket No. 20200003-GU
 2020 Actual/Estimated True-up – 2021 Projections
 Exhibit MB-2, Page 1 of 8

COMPANY:
 FLORIDA CITY GAS

SCHEDULE E-1
 (REVISED FORM 9/22/00)

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: 2021 Winter Months \$0.71354 PGA CAP w/ assessment

COST OF GAS PURCHASED	PROJECTION						TOTAL
	OCT	NOV	DEC	JAN	FEB	MAR	
1 COMMODITY (Pipeline)	\$16,961	\$17,818	\$19,502	\$20,439	\$20,163	\$19,812	\$114,694
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$920,915	\$986,945	\$1,128,700	\$1,239,350	\$1,211,651	\$1,152,175	\$6,639,737
5 DEMAND	\$933,651	\$1,276,771	\$1,316,337	\$1,316,337	\$1,197,445	\$1,316,337	\$7,356,878
6 OTHER	\$28,766	\$27,913	\$33,504	\$33,626	\$30,384	\$23,039	\$177,232
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 MARGIN SHARING	\$38,500	\$31,500	\$21,000	\$33,968	\$23,688	\$13,140	\$161,797
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$1,861,793	\$2,277,946	\$2,477,043	\$2,575,785	\$2,435,954	\$2,498,223	\$14,126,745
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$1,229)	(\$1,431)	(\$1,422)	(\$1,411)	(\$1,352)	(\$1,411)	(\$8,256)
14 THERM SALES REVENUES	\$1,860,565	\$2,276,515	\$2,475,622	\$2,574,374	\$2,434,602	\$2,496,811	\$14,118,489
THERMS PURCHASED							
15 COMMODITY (Pipeline)	3,028,692	3,181,761	3,482,463	3,649,797	3,600,566	3,537,857	20,481,137
16 NO NOTICE RESERVATION	-	-	-	-	-	-	-
17 SWING SERVICE	-	-	-	-	-	-	-
18 COMMODITY (Other L15-L20-L26)	2,993,192	3,150,461	3,434,563	3,607,797	3,565,566	3,508,557	20,260,137
19 DEMAND	14,554,190	20,686,500	21,376,050	21,376,050	19,307,400	21,376,050	118,676,240
20 OTHER	37,500	33,300	49,900	44,000	37,000	31,300	233,000
LESS END-USE CONTRACT	-	-	-	-	-	-	-
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,030,692	3,183,761	3,484,463	3,651,797	3,602,566	3,539,857	20,493,137
25 NET UNBILLED	-	-	-	-	-	-	-
26 COMPANY USE	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(12,000)
27 TOTAL THERM SALES (24-26)	3,028,692	3,181,761	3,482,463	3,649,797	3,600,566	3,537,857	20,481,137
CENTS PER THERM							
28 COMMODITY (Pipeline) (1/15)	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560
29 NO NOTICE RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	\$0.30767	\$0.31327	\$0.32863	0.34352	0.33982	0.32839	0.32772
32 DEMAND (5/19)	\$0.06415	\$0.06172	\$0.06158	0.06158	0.06202	0.06158	0.06199
33 OTHER (6/20)	\$0.48710	\$0.52290	\$0.46100	0.52560	0.53740	0.40060	0.76065
LESS END-USE CONTRACT							
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.61431	0.71549	0.71088	0.70535	0.67617	0.70574	0.68934
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.61431	0.71549	0.71088	0.70535	0.67617	0.70574	0.68934
40 TOTAL THERM SALES (11/27)	0.61472	0.71594	0.71129	0.70573	0.67655	0.70614	0.68974
41 TRUE-UP (E-2)	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023
42 TOTAL COST OF GAS (40+41)	0.63495	0.73617	0.73152	0.72596	0.69678	0.72637	0.70997
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.63814	0.73987	0.73520	0.72961	0.70028	0.73002	0.71354
45 PGA FACTOR ROUNDED TO NEAREST .001	0.638	0.740	0.735	0.730	0.700	0.730	0.714

COMPANY:
 FLORIDA CITY GAS

**PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION**

SCHEDULE E-1
 (REVISED FORM 9/24/00)

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2021 Through DECEMBER 2021

COST OF GAS PURCHASED	PROJECTION												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	\$20,439	\$20,163	\$19,812	\$19,040	\$18,326	\$17,582	\$17,060	\$16,753	\$16,637	\$16,961	\$17,818	\$19,502	\$220,092
2 INTRA-DAY SUPPLY RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$1,239,350	\$1,211,651	\$1,152,175	\$1,015,410	\$976,367	\$940,671	\$925,099	\$910,179	\$899,677	\$920,915	\$986,945	\$1,128,700	\$12,307,140
5 DEMAND	\$1,316,337	\$1,197,445	\$1,316,337	\$758,095	\$653,832	\$635,545	\$653,832	\$653,832	\$635,545	\$933,651	\$1,276,771	\$1,316,337	\$11,347,561
6 OTHER	\$33,626	\$30,384	\$23,039	\$24,791	\$17,365	\$28,523	\$31,162	\$26,704	\$25,914	\$28,766	\$27,913	\$33,504	\$331,690
LESS END-USE CONTRACT													\$0,2887
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 MARGIN SHARING	\$33,968	\$23,968	\$13,140	\$14,827	\$13,965	\$23,948	\$49,000	\$45,500	\$42,000	\$38,500	\$31,500	\$21,000	\$351,037
10													
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,575,785	\$2,435,954	\$2,498,223	\$1,802,509	\$1,651,926	\$1,598,374	\$1,578,152	\$1,561,968	\$1,535,772	\$1,861,793	\$2,277,946	\$2,477,043	\$23,855,446
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$1,411)	(\$1,352)	(\$1,411)	(\$1,060)	(\$1,009)	(\$1,018)	(\$1,035)	(\$1,044)	(\$1,033)	(\$1,229)	(\$1,431)	(\$1,422)	(\$14,454)
14 THERM SALES REVENUES	\$2,574,374	\$2,434,602	\$2,496,811	\$1,801,449	\$1,650,917	\$1,597,356	\$1,577,117	\$1,560,924	\$1,534,739	\$1,860,565	\$2,276,515	\$2,475,622	\$23,840,992
THERMS PURCHASED													
15 COMMODITY (Pipeline SCH E5 L-6)	3,649,797	3,600,566	3,537,857	3,399,995	3,272,575	3,139,649	3,046,382	2,991,628	2,970,823	3,028,692	3,181,761	3,482,463	39,302,190
16 INTRA-DAY SUPPLY RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other L15-L20-L26)	3,607,797	3,565,566	3,508,557	3,370,095	3,268,175	3,109,349	3,017,382	2,962,628	2,942,523	2,993,192	3,150,461	3,434,563	38,930,290
19 DEMAND	21,376,050	19,307,400	21,376,050	11,611,200	9,992,850	9,670,500	9,992,850	9,992,850	9,670,500	14,554,190	20,686,500	21,376,050	179,606,990
20 OTHER	44,000	37,000	31,300	31,900	6,400	32,300	31,000	31,000	30,300	37,500	33,300	49,900	395,900
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,651,797	3,602,566	3,539,857	3,401,995	3,274,575	3,141,649	3,048,382	2,993,628	2,972,823	3,030,692	3,183,761	3,484,463	39,326,190
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(24,000)
27 TOTAL THERM SALES (24-26)	3,649,797	3,600,566	3,537,857	3,399,995	3,272,575	3,139,649	3,046,382	2,991,628	2,970,823	3,028,692	3,181,761	3,482,463	39,302,190
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560
29 INTRA-DAY SUPPLY RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	0.34352	0.33982	0.32839	0.30130	0.29875	0.30253	0.30659	0.30722	0.30575	0.30767	0.31327	0.32863	0.31613
32 DEMAND (5/19)	0.06158	0.06202	0.06158	0.06529	0.06543	0.06572	0.06543	0.06543	0.06572	0.06415	0.06172	0.06158	0.06318
33 OTHER (6/20)	0.52560	0.53740	0.40060	0.44800	1.07260	0.55800	0.66650	0.52270	0.50870	0.48710	0.52290	0.46100	0.83781
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.70535	0.67617	0.70574	0.52984	0.50447	0.50877	0.51770	0.52176	0.51660	0.61431	0.71549	0.71088	0.60660
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.70535	0.67617	0.70574	0.52984	0.50447	0.50877	0.51770	0.52176	0.51660	0.61431	0.71549	0.71088	0.60660
40 TOTAL THERM SALES (11/27)	0.70573	0.67655	0.70614	0.53015	0.50478	0.50909	0.51804	0.52211	0.51695	0.61472	0.71594	0.71129	0.60697
41 TRUE-UP (E-2)	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023
42 TOTAL COST OF GAS (40+41)	0.72596	0.69678	0.72637	0.55038	0.52501	0.52932	0.53827	0.54234	0.53718	0.63495	0.73617	0.73152	0.62720
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.72961	0.70028	0.73002	0.55315	0.52765	0.53198	0.54098	0.54507	0.53988	0.63814	0.73987	0.73520	0.63036
45 PGA FACTOR ROUNDED TO NEAREST .001	0.730	0.700	0.730	0.553	0.528	0.532	0.541	0.545	0.540	0.638	0.740	0.735	0.630

COMPANY:
 FLORIDA CITY GAS

**PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION**

SCHEDULE E-1/R
 (REVISED FORM 9/24/00)

REVISED ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2020 Through DECEMBER 2020

	ACTUAL						REVISED PROJECTION						TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
COST OF GAS PURCHASED													
1 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$15,101	\$15,135	\$15,357	\$15,959	\$17,114	\$18,939	\$97,605
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$894,425	\$504,835	\$763,555	\$397,779	\$440,010	\$404,989	\$412,167	\$716,946	\$735,765	\$781,039	\$905,704	\$1,102,164	\$8,059,379
5 DEMAND	\$1,323,474	\$1,244,089	\$1,321,173	\$757,372	\$652,965	\$638,852	\$653,832	\$653,832	\$635,545	\$933,651	\$1,276,771	\$1,316,337	\$11,407,894
6 OTHER	\$44,950	\$88,884	(\$21,863)	\$102,829	(\$60,534)	\$97,097	\$31,162	\$26,704	\$25,914	\$28,766	\$27,913	\$33,504	\$425,325
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 MARGIN SHARING	\$41,865	\$55,270	(\$6,558)	\$19,610	\$18,061	\$30,543	\$63,000	\$63,000	\$43,000	\$33,000	\$18,000	\$18,000	\$396,791
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,220,984	\$1,782,538	\$2,069,423	\$1,238,370	\$1,014,380	\$1,110,395	\$1,049,262	\$1,349,617	\$1,369,581	\$1,726,416	\$2,209,501	\$2,452,944	\$19,593,412
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	\$1,205	(\$2,943)	(\$710)	(\$829)	(\$887)	\$0	(\$779)	(\$999)	(\$1,000)	(\$1,212)	(\$1,447)	(\$1,451)	(\$11,053)
14 THERM SALES REVENUES	1,967,299	1,878,542	1,936,130	1,515,649	1,355,060	1,461,508	\$1,048,483	\$1,348,618	\$1,368,581	\$1,725,204	\$2,208,054	\$2,451,493	20,264,621
THERMS PURCHASED													
15 COMMODITY (Pipeline)	4,491,169	4,267,862	4,284,176	2,563,019	2,925,662	3,823,030	2,696,678	2,702,684	2,742,396	2,849,827	3,056,042	3,381,916	39,784,461
16 NO NOTICE RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	4,384,129	4,212,356	4,235,166	2,430,029	3,417,368	2,722,950	2,665,678	2,671,684	2,712,096	2,812,327	3,022,742	3,332,016	38,618,541
19 DEMAND	34,029,920	33,617,340	34,392,780	24,007,980	18,102,340	18,231,180	9,992,850	9,992,850	9,670,500	14,554,190	20,686,500	21,376,050	248,654,480
20 OTHER	44,029	36,952	31,283	31,937	6,362	35,016	31,000	31,000	30,300	37,500	33,300	49,900	398,579
LESS END-USE CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18+20)-(21+23)	4,428,158	4,249,308	4,266,449	2,461,965	3,423,729	2,757,966	2,696,678	2,702,684	2,742,396	2,849,827	3,056,042	3,381,916	39,017,118
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	2,619	(6,398)	(1,544)	(1,801)	(1,928)	0	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(21,052)
27 TOTAL THERM SALES (24-26)	3,820,046	3,632,480	3,743,284	3,049,831	3,001,065	2,927,002	2,694,678	2,700,684	2,740,396	2,847,827	3,054,042	3,379,916	37,591,251
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00245
29 NO NOTICE RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	0.20401	0.11985	0.18029	0.16369	0.12876	0.14873	0.15462	0.26835	0.27129	0.27772	0.29963	0.33078	0.20869
32 DEMAND (5/19)	0.03889	0.03701	0.03841	0.03155	0.03607	0.03504	0.06543	0.06543	0.06572	0.06415	0.06172	0.06158	0.04588
33 OTHER (6/20)	1.02092	2.40539	-0.69888	3.21975	-9.51493	2.77293	0.66650	0.52270	0.50870	0.48710	0.52290	0.46100	1.06710
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.50156	0.41949	0.48505	0.50300	0.29628	0.40261	0.38909	0.49936	0.49941	0.60580	0.72299	0.72531	0.50217
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.46010	0.45999	0.45984	0.46030	0.46006	0.00000	0.38938	0.49973	0.49977	0.60622	0.72347	0.72574	0.52502
40 TOTAL THERM SALES (11/27)	0.58140	0.49072	0.55284	0.40605	0.33801	0.37936	0.38938	0.49973	0.49977	0.60622	0.72347	0.72574	0.52122
41 TRUE-UP (E-2)	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471
42 TOTAL COST OF GAS (40+41)	0.59611	0.50543	0.56755	0.42076	0.35272	0.39407	0.40409	0.51444	0.51448	0.62093	0.73818	0.74045	0.53593
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.59911	0.50797	0.57040	0.42287	0.35449	0.39605	0.40613	0.51703	0.51707	0.62406	0.74189	0.74418	0.53863
45 PGA FACTOR ROUNDED TO NEAREST .001	0.599	0.508	0.57	0.423	0.354	0.396	0.406	0.517	0.517	0.624	0.744	0.744	0.539

COMPANY:
 FLORIDA CITY GAS

CALCULATION OF TRUE-UP AMOUNT

SCHEDULE E-2
 (REVISED FORM 9/24/99)

FOR THE CURRENT PERIOD: JANUARY 2020 Through DECEMBER 2020

TRUE-UP CALCULATION	ACTUAL												TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 PURCHASED GAS COST	\$939,375	\$593,719	\$741,692	\$500,608	\$379,476	\$502,086	\$443,329	\$743,650	\$761,678	\$809,806	\$933,617	\$1,135,668	\$8,484,703
1a MARGIN SHARING	\$41,865	\$55,270	(\$6,558)	\$19,610	\$18,061	\$30,543	\$63,000	\$63,000	\$43,000	\$33,000	\$18,000	\$18,000	\$396,791
2 TRANSPORTATION COST	\$1,323,474	\$1,244,089	\$1,321,173	\$757,372	\$652,965	\$638,852	\$668,934	\$668,967	\$650,903	\$949,610	\$1,293,885	\$1,335,276	\$11,505,499
3 TOTAL COST	\$2,220,984	\$1,782,538	\$2,069,423	\$1,238,370	\$1,014,380	\$1,110,395	\$1,049,262	\$1,349,617	\$1,369,581	\$1,726,416	\$2,209,501	\$2,452,944	\$19,593,412
4 FUEL REVENUES (Net of Revenue Tax)	\$1,967,299	\$1,878,542	\$1,936,130	\$1,515,649	\$1,355,060	\$1,461,508	\$1,048,483	\$1,348,618	\$1,368,581	\$1,725,204	\$2,208,054	\$2,451,493	\$20,264,621
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	\$266,282	(\$30,924)	(\$31,526)	(\$335,770)	(\$718,081)	(\$802,639)	(\$1,652,659)
4b ADJUSTED NET FUEL REVENUES *	\$1,967,299	\$1,878,542	\$1,936,130	\$1,515,649	\$1,355,060	\$1,461,508	\$1,314,765	\$1,317,694	\$1,337,055	\$1,389,433	\$1,489,973	\$1,648,853	\$18,611,962
5 TRUE-UP (COLLECTED) OR REFUNDED	(\$48,942)	(\$48,942)	(\$48,942)	(\$48,942)	(\$48,942)	(\$48,942)	(\$48,942)	(\$48,942)	(\$48,942)	(\$48,942)	(\$48,942)	(\$48,942)	(\$587,304)
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$1,918,357	\$1,829,600	\$1,887,188	\$1,466,707	\$1,306,118	\$1,412,566	\$1,265,823	\$1,268,752	\$1,288,113	\$1,340,491	\$1,441,031	\$1,599,911	\$18,024,658
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$302,627)	\$47,062	(\$182,235)	\$228,337	\$291,738	\$302,171	\$216,561	(\$80,866)	(\$81,468)	(\$385,925)	(\$768,470)	(\$853,033)	(\$1,568,754)
8 INTEREST PROVISION-THIS PERIOD (21)	\$78	(\$26)	(\$55)	\$30	\$48	\$62	\$83	\$93	\$90	\$75	\$31	(\$33)	\$476
8a ADJUST PRIOR MONTHS' INTEREST													
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$185,730	(\$67,672)	\$28,306	(\$105,042)	\$172,267	\$512,995	\$864,170	\$1,129,756	\$1,097,925	\$1,065,490	\$728,582	\$9,084	\$185,730
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	\$48,942	\$48,942	\$48,942	\$48,942	\$48,942	\$48,942	\$48,942	\$48,942	\$48,942	\$48,942	\$48,942	\$48,942	\$587,304
10a ADJUSTMENTS (if applicable)	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$205
ROUNDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a+10b)	(\$67,672)	\$28,306	(\$105,042)	\$172,267	\$512,995	\$864,170	\$1,129,756	\$1,097,925	\$1,065,490	\$728,582	\$9,084	(\$795,043)	(\$795,043)
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9+10a)	\$185,935	(\$67,672)	\$28,306	(\$105,042)	\$172,267	\$512,995	\$864,170	\$1,129,756	\$1,097,925	\$1,065,490	\$728,582	\$9,084	\$185,935
13 ENDING TRUE-UP BEFORE INTEREST (12+10b+7-5)	(\$67,750)	\$28,332	(\$104,987)	\$172,237	\$512,947	\$864,108	\$1,129,673	\$1,097,833	\$1,065,400	\$728,507	\$9,054	(\$795,011)	\$185,935
14 TOTAL (12+13)	\$118,185	(\$39,340)	(\$76,682)	\$67,194	\$685,214	\$1,377,103	\$1,993,842	\$2,227,589	\$2,163,325	\$1,793,997	\$737,635	(\$785,926)	\$118,185
15 AVERAGE (50% OF 14)	\$59,093	(\$19,670)	(\$38,341)	\$33,598	\$342,607	\$688,552	\$996,921	\$1,113,794	\$1,081,663	\$896,998	\$368,818	(\$392,963)	\$59,093
16 INTEREST RATE - FIRST DAY OF MONTH	0.01590	0.01590	0.01510	0.01910	0.00220	0.00110	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.01590	0.01510	0.01910	0.00220	0.00110	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100
18 TOTAL (16+17)	0.03180	0.03100	0.03420	0.02130	0.00330	0.00210	0.00200	0.00200	0.00200	0.00200	0.00200	0.00200	0.00200
19 AVERAGE (50% OF 18)	0.01590	0.01550	0.01710	0.01065	0.00165	0.00105	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100
20 MONTHLY AVERAGE (19/12 Months)	0.00133	0.00129	0.00143	0.00089	0.00014	0.00009	0.00008	0.00008	0.00008	0.00008	0.00008	0.00008	0.00008
21 INTEREST PROVISION (15x20)	78	(26)	(55)	30	48	62	83	93	90	75	31	(33)	78

* Under-recovery equals the Monthly sales volume on Sch E1/R times the difference of the Projected Cost of Gas on Sch E-1/R less the anticipated PGA rate.

COMPANY: FLORIDA CITY GAS		TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE				SCHEDULE E-3 (REVISED FORM 9/24/95)					
ESTIMATED FOR THE PROJECTED PERIOD OF:						JANUARY 2021 Through DECEMBER 2021					
Month	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/FUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASED	THIRD PARTY	PIPELINE			
Jan	Various	Sys/End-Use	FTS	3,607,797		3,607,797		\$5,863	\$1,316,337	\$14,575	37.05242
Feb	Various	Sys/End-Use	FTS	3,565,566		3,565,566		\$5,758	\$1,197,445	\$14,405	34.14908
Mar	Various	Sys/End-Use	FTS	3,508,557		3,508,557		\$5,637	\$1,316,337	\$14,175	38.08258
Apr	Various	Sys/End-Use	FTS	3,370,095		3,370,095		\$5,425	\$758,095	\$13,615	23.05974
May	Various	Sys/End-Use	FTS	3,268,175		3,268,175		\$5,123	\$653,832	\$13,203	20.56678
June	Various	Sys/End-Use	FTS	3,109,349		3,109,349		\$5,020	\$635,545	\$12,562	21.00527
July	Various	Sys/End-Use	FTS	3,017,382		3,017,382		\$4,870	\$653,832	\$12,190	22.23424
Aug	Various	Sys/End-Use	FTS	2,962,628		2,962,628		\$4,784	\$653,832	\$11,969	22.63481
Sep	Various	Sys/End-Use	FTS	2,942,523		2,942,523		\$4,749	\$635,545	\$11,888	22.16403
Oct	Various	Sys/End-Use	FTS	2,993,192		2,993,192		\$4,868	\$933,651	\$12,092	31.75914
Nov	Various	Sys/End-Use	FTS	3,150,461		3,150,461		\$5,090	\$1,276,771	\$12,728	41.09203
Dec	Various	Sys/End-Use	FTS	3,434,563		3,434,563		\$5,626	\$1,316,337	\$13,876	38.89400
TOTAL				38,930,290		38,930,290		\$62,814	\$11,347,561	\$157,278	29.71376

COMPANY: FLORIDA CITY GAS		CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD					ESTIMATED FOR THE PROJECTED PERIOD:		SCHEDULE E-4 (REVISED FORM 9/24/99)																																																												
		JANUARY 2021		Through		DECEMBER 2021																																																															
		PRIOR PERIOD: JANUARY 19 - DECEMBER 19			CURRENT PERIOD: JAN '20 - DEC '20																																																																
		(1) SIX MONTHS ACTUAL PLUS SIX MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) Col(2)-Col(1) DIFFERENCE	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS REVISED ESTIMATE	(5) Col(3)+Col(4) TOTAL TRUE-UP																																																															
1	TOTAL THERM SALES \$	E-2 Line 6	\$21,875,564	A-2 Line 6	\$20,556,067	(\$1,319,497)	E-2 Line 6 *	\$18,024,658	\$16,705,160																																																												
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-2 Line 7	(\$777,604)	A-2 Line 7	(\$9,710)	\$767,894	E-2 Line 7	(\$1,568,754)	(\$800,860)																																																												
2a	ADJUSTMENTS	E-2 Line 10a	\$0	A-2 Line 10b	\$0	\$0	E-2 Line 10a	\$205	\$205																																																												
3	INTEREST PROVISION FOR THIS PERIOD	E-2 Line 8	(\$380)	A-2 Line 8	\$4,756	\$5,136	E-2 Line 8	\$476	\$5,612																																																												
4	END OF PERIOD TOTAL NET TRUE-UP	L2+2a+L3	(\$777,984)		(\$4,954)	\$773,030		(\$1,568,073)	(\$795,043)																																																												
<p>NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).</p> <table border="0"> <tr> <td>COLUMN (1)</td> <td>DATA OBTAINED FROM SCHEDULE (E-2)</td> <td></td> <td><u>TOTAL TRUE-UP DOLLARS</u></td> <td><u>Over / (Under) Recovered</u></td> <td></td> <td><u>True-up charge / (credit)</u></td> <td></td> <td></td> <td></td> </tr> <tr> <td>COLUMN (2)</td> <td>DATA OBTAINED FROM SCHEDULE (A-2)</td> <td></td> <td>PROJECTED THERM SALES</td> <td>(\$795,043)</td> <td>equals</td> <td>\$0.02023</td> <td>\$/Therm</td> <td></td> <td></td> </tr> <tr> <td>LINE 4 COLUMN (3)</td> <td>SAME AS LINE 7 SCHEDULE (A-7)</td> <td></td> <td></td> <td>39,302,190</td> <td></td> <td>\$2.023</td> <td>Cents Per Therm</td> <td></td> <td></td> </tr> <tr> <td>LINE 4 COLUMN (1)</td> <td>SAME AS LINE 8 SCHEDULE (A-7)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>LINE 2 COLUMN (4)</td> <td>SAME AS LINE 7 SCHEDULE (E-2)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>LINE 3 COLUMN (4)</td> <td>SAME AS LINE 8 SCHEDULE (E-2)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table> <p>* Includes Off System Sales and Margin Sharing revenues</p>										COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)		<u>TOTAL TRUE-UP DOLLARS</u>	<u>Over / (Under) Recovered</u>		<u>True-up charge / (credit)</u>				COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)		PROJECTED THERM SALES	(\$795,043)	equals	\$0.02023	\$/Therm			LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)			39,302,190		\$2.023	Cents Per Therm			LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)									LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)									LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)								
COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)		<u>TOTAL TRUE-UP DOLLARS</u>	<u>Over / (Under) Recovered</u>		<u>True-up charge / (credit)</u>																																																															
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)		PROJECTED THERM SALES	(\$795,043)	equals	\$0.02023	\$/Therm																																																														
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)			39,302,190		\$2.023	Cents Per Therm																																																														
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LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)																																																																				
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)																																																																				

COMPANY:		THERM SALES AND CUSTOMER DATA											SCHEDULE E-5	
FLORIDA CITY GAS		ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2021 through DECEMBER 2021											(REVISED FORM 9/03)	
		Page 1 of 2												
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
PGA COSTS														
1	1,259,789	1,231,814	1,171,987	1,034,450	994,694	958,253	942,159	926,932	916,313	937,876	1,004,763	1,148,202	12,527,232	
2	1,316,337	1,197,445	1,316,337	758,095	653,832	635,545	653,832	653,832	635,545	933,651	1,276,771	1,316,337	11,347,561	
OTHER COSTS:														
3	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	126,000	
4	23,126	19,884	12,539	14,291	6,865	18,023	20,662	16,204	15,414	18,266	17,413	23,004	205,690	
5	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	2,609,753	2,459,643	2,511,363	1,817,336	1,665,891	1,622,322	1,627,152	1,607,468	1,577,772	1,900,293	2,309,446	2,498,043	24,206,483	
THERM SALES (FIRM)														
8	1,784,108	1,757,779	1,703,415	1,580,569	1,454,428	1,314,913	1,214,341	1,153,057	1,126,299	1,171,903	1,311,435	1,575,028	17,147,276	
9	1,802	1,796	1,797	1,802	1,806	1,803	1,806	1,803	1,806	1,813	1,807	1,806	21,649	
10	1,764,566	1,740,388	1,730,844	1,714,057	1,711,021	1,715,945	1,721,742	1,726,523	1,730,477	1,740,728	1,768,843	1,805,078	20,870,212	
11	99,320	100,603	101,801	103,568	105,320	106,987	108,492	110,245	112,241	114,248	99,676	100,551	1,263,053	
12	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	3,649,797	3,600,566	3,537,857	3,399,995	3,272,575	3,139,649	3,046,382	2,991,628	2,970,823	3,028,692	3,181,761	3,482,463	39,302,190	
THERM SALES (INTERRUPTIBLE)														
14	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	-	-	-	-	-	-	-	-	-	-	-	-	-	
THERM TRANSPORTED														
17	6,677,184	6,681,922	6,667,476	6,694,756	6,702,743	6,718,154	6,730,760	6,696,826	6,699,020	6,680,838	6,684,340	6,685,035	80,319,054	
18	2,441,205	2,412,525	2,409,061	2,366,279	2,344,220	2,321,753	2,296,481	2,282,412	2,331,074	2,335,528	2,388,338	2,458,918	28,387,796	
19	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	1,101,028	1,111,612	1,124,318	1,086,064	1,041,367	1,003,923	969,692	976,665	976,234	998,860	1,024,250	1,028,306	12,442,319	
26	10,219,417	10,206,059	10,200,855	10,147,099	10,088,330	10,043,830	9,996,934	9,955,902	10,006,329	10,015,226	10,096,928	10,172,259	121,149,168	
TOTAL THERMS SALES & TRANSP.	13,869,214	13,806,626	13,738,712	13,547,094	13,360,906	13,183,479	13,043,316	12,947,531	12,977,152	13,043,918	13,278,690	13,654,722	160,451,358	
NUMBER OF CUSTOMERS (FIRM)														
27	105,087	105,126	105,167	105,209	105,253	105,298	105,344	105,391	105,439	105,486	105,534	105,583	105,326	
28	15	15	15	15	15	15	15	15	15	15	15	15	15	
29	5,126	5,128	5,130	5,132	5,134	5,136	5,138	5,140	5,142	5,144	5,146	5,148	5,137	
30	6	7	7	7	7	7	7	7	7	7	7	7	7	
31	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	110,234	110,276	110,318	110,363	110,408	110,455	110,503	110,553	110,602	110,652	110,702	110,752	110,485	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)														
33	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	-	-	-	-	-	-	-	-	-	-	-	-	-	
NUMBER OF CUSTOMERS (TRANSPORTATION)														
36	98	98	98	98	98	98	98	98	98	98	98	98	98	
37	2,990	3,000	3,009	3,019	3,028	3,037	3,047	3,056	3,065	3,075	3,084	3,093	3,042	
38	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	-	-	-	-	-	-	-	-	-	-	-	-	-	
44	4	4	4	4	4	4	4	4	4	4	4	4	4	
45	3,092	3,102	3,111	3,121	3,130	3,139	3,149	3,158	3,167	3,177	3,186	3,195	3,144	
TOTAL CUSTOMERS	113,326	113,378	113,429	113,483	113,538	113,594	113,652	113,711	113,769	113,828	113,888	113,947	113,629	

COMPANY:		THERM SALES AND CUSTOMER DATA											SCHEDULE E-5	
FLORIDA CITY GAS		ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2021 through DECEMBER 2021											(REVISED FORM 9/03)	
		Page 2 of 2												
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
THERM USE PER CUSTOMER														
46 RESIDENTIAL	17	17	16	15	14	12	12	11	11	11	12	15	163	
47 GAS LIGHTS	120	120	120	120	120	120	120	120	120	121	120	120	1,443	
48 COMMERCIAL	344	339	337	334	333	334	335	336	337	338	344	351	4,063	
49 LARGE COMMERCIAL	15,524	14,848	15,594	15,857	16,117	16,347	16,594	16,868	17,167	17,450	15,186	15,374	192,891	
50 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-	
51 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-	
52 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-	
53 COMMERCIAL TRANSP.	68,135	68,183	68,035	68,314	68,395	68,553	68,681	68,335	68,357	68,172	68,208	68,215	819,582	
54 SMALL COMMERCIAL TRANSP. FIRM	816	804	801	784	774	764	754	747	760	760	774	795	9,332	
55 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-	
56 SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-	
57 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
58 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
59 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
61 SPECIAL CONTRACT	275,257	277,903	281,079	271,516	260,342	250,981	242,423	244,166	244,059	249,715	256,063	257,076	3,110,580	

EXHIBIT

OF

KAREN L. BRAMLEY

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 4
PARTY: KLB-1
DESCRIPTION: Calculation of final true-up for
January 2019 – December 2019 (Schedule A-7).

Table of Contents

DOCUMENT NO.	TITLE	PAGE
1	Composite Exhibit No. KLB-1, Final Fuel Over/Under Recovery	7

FOR THE PERIOD: JANUARY 19 THROUGH DECEMBER 19

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3, Period To Date Dec.'19	\$141,815,664
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6, Period To Date Dec.'19	\$151,826,149
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)	A-2 Line 7, Period to Date Dec.'19	\$10,010,485
4	INTEREST PROVISION	A-2 Line 8, Period To Date Dec.'19	\$129,722
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (3+4)		\$10,140,207
6	ADJUSTMENTS	A-2 Lines 10a + 11a, Period To Date Dec.'19	\$148,654
7	ACTUAL NET OVER/(UNDER) RECOVERY FOR THE 12 MONTH PERIOD ENDING DECEMBER 31, 2019 (5+6)	(To Be on E4 Line 4, Col. 2, PGACAP'21)	\$10,288,861
8	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY '19 THROUGH DECEMBER '19 WHICH WAS INCLUDED IN THE CURRENT JANUARY '20 THROUGH DECEMBER '20 PERIOD	E-4 Line 4, Col. 4, PGACAP'20 (To Be on E4 Line 4, Col. 1, PGACAP'21)	\$6,444,261
9	FINAL FUEL OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY'19 THROUGH DECEMBER'19 TO BE INCLUDED IN THE PROJECTED JANUARY '21 THROUGH DECEMBER '21 PERIOD (7-8)	(To Be on E4 Line 4, Col. 3, PGACAP'21)	\$3,844,600

7

PEOPLES GAS SYSTEM
 DOCKET NO. 20200003-GU
 EXHIBIT NO. _____ (KLB-1)
 WITNESS: BRAMLEY
 DOCUMENT NO. 1
 PAGE 1 OF 1

**PEOPLES GAS SYSTEM
SCHEDULES SUPPORTING
PURCHASED GAS ADJUSTMENT
PROJECTION FILING FOR
January 2021 - December 2021**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 5
PARTY: KLB-2
DESCRIPTION: Calculation of estimated true-up for January 2020 – December 2020; total true-up for January 2019 – ...

PURCHASED GAS ADJUSTMENT (PGA)

INDEX

SCHEDULE	TITLE	PAGE
E-1	Original Estimate for the Period - Jan-Dec 2021	16
E1/R	Revised Estimate for the Period - Jan-Dec 2020	17
E-2	Calculation of True-Up Amount for Current Period - Jan-Dec 2020	20
E-3	Transportation Purchases System Supply and End Use Calculation	21
E-4	of True-Up Amount for Projected Period - Jan-Dec 2021 Therm	22
E-5	Sales and Customer Data	23

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY '21 through DECEMBER '21

Combined For All Rate Classes

COST OF GAS PURCHASED	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD
1 COMMODITY Pipeline	\$82,512	\$77,791	\$65,451	\$54,377	\$41,355	\$34,417	\$30,828	\$28,921	\$30,317	\$31,639	\$38,230	\$55,930	\$571,768
2 NO NOTICE SERVICE	\$49,640	\$46,438	\$34,822	\$30,831	\$31,859	\$30,831	\$31,859	\$31,859	\$30,831	\$31,859	\$33,699	\$49,641	\$434,168
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY Other	\$5,337,457	\$4,978,310	\$4,061,883	\$3,077,398	\$2,337,375	\$1,991,766	\$1,827,609	\$1,729,824	\$1,798,294	\$1,885,584	\$2,295,493	\$3,467,948	\$34,788,941
5 DEMAND	\$8,363,929	\$7,584,208	\$8,734,000	\$7,833,951	\$6,811,923	\$6,352,768	\$6,549,991	\$6,527,151	\$6,615,728	\$8,230,846	\$8,843,728	\$8,749,690	\$91,197,914
6 OTHER	\$541,652	\$526,848	\$545,248	\$606,461	\$622,812	\$598,272	\$578,118	\$569,799	\$572,089	\$570,886	\$604,799	\$579,324	\$6,916,308
LESS END-USE CONTRACT:													
7 COMMODITY Pipeline	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 SWING SERVICE REVENUE	\$670,447	\$646,061	\$620,829	\$420,719	\$351,505	\$406,479	\$472,443	\$471,527	\$476,235	\$471,236	\$509,920	\$631,427	\$6,148,828
10													
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$13,704,743	\$12,567,534	\$12,820,575	\$11,182,299	\$9,493,819	\$8,601,575	\$8,545,962	\$8,416,027	\$8,571,024	\$10,279,578	\$11,306,029	\$12,271,106	\$127,760,271
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 TOTAL THERM SALES	\$13,704,743	\$12,567,534	\$12,820,575	\$11,182,299	\$9,493,819	\$8,601,575	\$8,545,962	\$8,416,027	\$8,571,024	\$10,279,578	\$11,306,029	\$12,271,106	\$127,760,271
THERMS PURCHASED													
15 COMMODITY Pipeline	17,761,236	16,744,911	14,088,781	11,705,011	8,901,883	7,408,472	6,635,934	6,225,345	6,525,905	6,810,449	8,229,317	12,039,085	123,076,329
16 NO NOTICE SERVICE	10,385,000	9,715,000	7,285,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	7,050,000	10,385,000	90,830,000
17 SWING SERVICE													0
18 COMMODITY Other	17,699,072	16,686,304	14,039,470	11,664,043	8,870,726	7,382,542	6,612,708	6,203,557	6,503,065	6,786,612	8,200,515	11,996,949	122,645,563
19 DEMAND	160,289,447	144,615,350	168,826,863	152,541,917	133,631,245	122,991,800	127,211,830	126,689,955	129,511,050	158,430,990	170,181,650	167,050,639	1,761,972,736
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT:													
21 COMMODITY Pipeline	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18)	17,699,072	16,686,304	14,039,470	11,664,043	8,870,726	7,382,542	6,612,708	6,203,557	6,503,065	6,786,612	8,200,515	11,996,949	122,645,563
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL THERM SALES (24-26)	17,699,072	16,686,304	14,039,470	11,664,043	8,870,726	7,382,542	6,612,708	6,203,557	6,503,065	6,786,612	8,200,515	11,996,949	122,645,563
CENTS PER THERM													
28 COMMODITY Pipeline	(1/15) 0.00465	0.00465	0.00465	0.00465	0.00465	0.00465	0.00465	0.00465	0.00465	0.00465	0.00465	0.00465	0.00465
29 NO NOTICE SERVICE	(2/16) 0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478
30 SWING SERVICE	(3/17) 0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY Other	(4/18) 0.30157	0.29835	0.28932	0.26384	0.26349	0.26979	0.27638	0.27884	0.27653	0.27784	0.27992	0.28907	0.28365
32 DEMAND	(5/19) 0.05218	0.05244	0.05173	0.05136	0.05098	0.05165	0.05149	0.05152	0.05108	0.05195	0.05197	0.05238	0.05176
33 OTHER	(6/20) 0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
LESS END-USE CONTRACT:													
34 COMMODITY Pipeline	(7/21) 0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND	(8/22) 0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 OTHER	(9/23) 0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST OF PURCHASES	(11/24) 0.77432	0.75316	0.91318	0.95870	1.07024	1.16512	1.29235	1.35665	1.31800	1.51468	1.37870	1.02285	1.04170
38 NET UNBILLED	(12/25) 0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE	(13/26) 0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
40 TOTAL COST OF THERMS SOLD	(11/27) 0.77432	0.75316	0.91318	0.95870	1.07024	1.16512	1.29235	1.35665	1.31800	1.51468	1.37870	1.02285	1.04170
41 TRUE-UP	(E-4) (0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)
42 TOTAL COST OF GAS	(40+41) 0.76382	0.74267	0.90268	0.94820	1.05974	1.15462	1.28186	1.34615	1.30750	1.50419	1.36820	1.01235	1.03120
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.76766	0.74640	0.90722	0.95297	1.06507	1.16043	1.28830	1.35297	1.31408	1.51175	1.37508	1.01745	1.03639
45 PGA FACTOR ROUNDED TO NEAREST .001	76.766	74.640	90.722	95.297	106.507	116.043	128.830	135.292	131.408	151.175	137.508	101.745	103.639

Combined For All Rate Classes

COST OF GAS PURCHASED	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1 COMMODITY (Pipeline)	\$143,460	\$137,691	\$93,097	\$21,438	\$83,378	\$102,799	\$86,181	\$92,107	\$106,386	\$132,664	\$112,983	\$123,771	\$1,235,956
1a COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1b COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 NO NOTICE SERVICE	\$49,640	\$46,438	\$34,822	\$30,831	\$31,859	\$30,831	\$31,859	\$31,859	\$30,831	\$31,859	\$33,699	\$49,640	\$434,167
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY Other (THIRD PARTY)	\$7,539,551	\$4,904,864	\$4,007,183	\$2,488,681	\$3,867,253	\$4,039,388	\$1,087,179	\$1,182,418	\$1,282,059	\$1,406,425	\$2,109,103	\$3,591,516	\$37,505,620
5 DEMAND	\$5,748,198	\$5,286,822	\$6,022,637	\$5,497,742	\$4,562,074	\$4,228,824	\$5,185,536	\$5,162,697	\$5,295,288	\$7,545,746	\$8,660,727	\$8,560,589	\$71,756,880
5a DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5b DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5c DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 OTHER	\$151,973	\$278,092	\$485,751	\$549,397	\$351,334	\$335,635	\$377,008	\$436,313	\$433,854	\$446,246	\$466,932	\$440,179	\$4,752,714
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 SWING SERVICE REVENUE	\$670,447	\$646,061	\$620,829	\$420,719	\$351,505	\$406,479	\$472,443	\$471,527	\$476,235	\$471,236	\$509,921	\$631,426	\$6,148,830
10													
11 TOTAL COST	\$12,962,375	\$10,007,846	\$10,022,662	\$8,167,370	\$8,544,392	\$8,330,998	\$6,295,319	\$6,433,866	\$6,672,183	\$9,091,704	\$10,873,522	\$12,134,269	\$109,536,506
12 NET UNBILLED	\$819,429	-\$437,748	-\$1,127,404	-\$536,775	-\$414,064	-\$243,656	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,940,218)
13 COMPANY USE	-\$12,227	\$41,506	\$31,056	\$86,280	\$107,030	\$91,803	\$0	\$0	\$0	\$0	\$0	\$0	\$345,448
14 TOTAL THERM SALES	\$16,354,510	\$13,002,027	\$11,201,688	\$8,708,836	\$7,900,456	\$8,838,570	\$4,859,250	\$4,832,636	\$5,395,076	\$5,435,799	\$7,103,410	\$11,087,896	\$104,720,152

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THERMS PURCHASED	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
15 COMMODITY (Pipeline)	32,896,600	33,849,230	22,458,980	12,458,150	17,776,500	22,219,760	17,365,200	19,084,820	24,597,690	28,750,230	23,457,590	26,701,260	281,616,010
15a COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
15b COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
15c COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
16 NO NOTICE SERVICE	10,385,000	9,715,000	7,285,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	7,050,000	10,385,000	90,830,000
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY Other (THIRD PARTY)	34,934,134	25,549,061	22,033,735	15,078,266	22,543,168	24,594,234	6,967,031	6,641,949	7,043,302	7,318,054	8,913,852	13,061,477	194,678,263
19 DEMAND	119,259,910	104,740,290	120,114,760	106,394,850	87,972,390	83,243,320	86,891,060	86,369,185	90,490,950	149,130,990	167,181,650	163,950,640	1,365,739,995
19a DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
19b DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
19c DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18)	34,934,134	25,549,061	22,033,735	15,078,266	22,543,168	24,594,234	6,967,031	6,641,949	7,043,302	7,318,054	8,913,852	13,061,477	194,678,263
25 NET UNBILLED	974,675	-134,106	-1,225,039	-705,246	-544,015	-320,131	0	0	0	0	0	0	(1,953,862)
26 COMPANY USE	21,162	52,133	40,529	112,639	139,609	119,794	0	0	0	0	0	0	485,865
27 TOTAL THERM SALES (24-26)	30,595,478	25,270,872	26,981,059	20,354,782	18,155,509	24,457,418	6,967,031	6,641,949	7,043,302	7,318,054	8,913,852	13,061,477	195,760,783

COMPANH:\FIN_REPT PEOPLES GAS SYSTEM		PURCHASED GAS ADJUSTMENT												
SCHEDULE E-1/R		COST RECOVERY CLAUSE CALCULATION												
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY '20 Through DECEMBER '20												
Combined For All Rate Classes														
CENTS PER THERM		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.						
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
28	COMMODITY (Pipeline) (1/15)	0.00436	0.00407	0.00415	0.00172	0.00469	0.00463	0.00496	0.00483	0.00433	0.00461	0.00482	0.00464	0.00439
28a	COMMODITY (Pipeline) (1a/15a)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28b	COMMODITY (Pipeline) (1b/15b)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28c	COMMODITY (Pipeline) (1c/15c)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	NO NOTICE SERVICE (2/16)	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478
30	SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31	COMM. Other (THIRD PARTY) (4/18)	0.21582	0.19198	0.18187	0.16505	0.17155	0.16424	0.15605	0.17802	0.18203	0.19219	0.23661	0.27497	0.19265
32	DEMAND (5/19)	0.04820	0.05048	0.05014	0.05167	0.05186	0.05080	0.05968	0.05977	0.05852	0.05060	0.05180	0.05221	0.05254
32a	DEMAND (5a/19a)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32b	DEMAND (5b/19b)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32c	DEMAND (5c/19c)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
LESS END-USE CONTRACT														
34	COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35	DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	TOTAL COST OF PURCHASES (11/24)	0.37105	0.39171	0.45488	0.54167	0.37902	0.33874	0.90359	0.96867	0.94731	1.24237	1.21985	0.92901	0.56265
38	NET UNBILLED (12/25)	0.84072	3.26419	0.92030	0.76112	0.76113	0.76111	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99302
39	COMPANY USE (13/26)	-0.57778	0.79616	0.76626	0.76599	0.76664	0.76634	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.71100
40	TOTAL COST OF THERMS SOLD (11/27)	0.42367	0.39602	0.37147	0.40125	0.47062	0.34063	0.90359	0.96867	0.94731	1.24237	1.21985	0.92901	0.55954
41	TRUE-UP (E-4)	-0.01552	-0.01552	-0.01552	-0.01552	-0.01552	-0.01552	-0.01552	-0.01552	-0.01552	-0.01552	-0.01552	-0.01552	(0.01552)
42	TOTAL COST OF GAS (40+41)	0.40815	0.38050	0.35595	0.38573	0.45510	0.32511	0.88807	0.95315	0.93179	1.22685	1.20433	0.91349	0.54402
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.41020	0.38242	0.35774	0.38767	0.45739	0.32675	0.89253	0.95795	0.93648	1.23302	1.21038	0.91809	0.54676
45	PGA FACTOR ROUNDED TO NEAREST .001	41.020	38.242	35.774	38.767	45.739	32.675	89.253	95.795	93.648	123.302	121.038	91.809	54.676

COMPANY: PEOPLES GAS SYSTEM		CALCULATION OF TRUE-UP AMOUNT											Docket No. 20200003-GU	
SCHEDULE E-2													PGA CAP 2021	
FOR THE CURRENT PERIOD:		JANUARY '20 THROUGH DECEMBER '20											Exhibit KLB-2, Page 1 of 1	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV. PROJ.	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD	
TRUE-UP CALCULATION														
1 PURCHASED GAS COST	\$7,551,778	\$4,863,358	\$3,976,128	\$2,402,401	\$3,760,223	\$3,947,585	\$1,087,179	\$1,182,418	\$1,282,059	\$1,406,425	\$2,109,103	\$3,591,516	\$37,160,172	
2 TRANSPORTATION COST	5,422,824	5,102,982	6,015,479	5,678,690	4,677,140	4,291,610	5,208,141	5,251,448	5,390,124	7,685,279	8,764,419	8,542,753	72,030,888	
3 TOTAL	12,974,602	9,966,340	9,991,606	8,081,090	8,437,362	8,239,195	6,295,319	6,433,866	6,672,183	9,091,704	10,873,522	12,134,269	109,191,060	
4 FUEL REVENUES (NET OF REVENUE TAX)	16,354,510	13,002,027	11,201,688	8,708,836	7,900,456	8,838,570	4,859,250	4,832,636	5,395,076	5,435,799	7,103,410	11,087,896	104,720,152	
5 TRUE-UP REFUNDED/(COLLECTED)	147,158	147,158	147,158	147,158	147,158	147,158	147,158	147,158	147,158	147,158	147,158	147,162	1,765,900	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + LINE 5)	16,501,668	13,149,185	11,348,846	8,855,994	8,047,614	8,985,728	5,006,408	4,979,794	5,542,234	5,582,957	7,250,568	11,235,058	106,486,052	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	3,527,066	3,182,845	1,357,240	774,904	(389,749)	746,533	(1,288,912)	(1,454,072)	(1,129,949)	(3,508,747)	(3,622,954)	(899,211)	(2,705,006)	
8 INTEREST PROVISION-THIS PERIOD (21)	10,190	14,048	19,934	12,890	798	1,089	1,224	1,085	953	727	387	166	63,491	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	5,610,499	9,000,597	12,085,261	13,315,277	13,955,913	13,419,804	14,069,899	12,635,053	11,034,908	9,758,754	6,103,576	2,333,851	5,610,499	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(147,158)	(147,158)	(147,158)	(147,158)	(147,158)	(147,158)	(147,158)	(147,158)	(147,158)	(147,158)	(147,158)	(147,162)	(1,765,900)	
10a OVER EARNINGS REFUND	0	0	0	0	0	0	0	0	0	0	0	0	0	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	9,000,597	12,050,332	13,315,277	13,955,913	13,419,804	14,020,268	12,635,053	11,034,908	9,758,754	6,103,576	2,333,851	1,287,644	1,203,084	
11a REFUNDS FROM PIPELINE	0	34,928	0	0	0	49,631	0	0	0	0	0	(0)	84,559	
12 ADJ TOTAL EST/ACT TRUE-UP(11+11a)	9,000,597	12,085,261	13,315,277	13,955,913	13,419,804	14,069,899	12,635,053	11,034,908	9,758,754	6,103,576	2,333,851	1,287,643	\$1,287,643	
INTEREST PROVISION														
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	5,610,499	9,000,597	12,085,261	13,315,277	13,955,913	13,419,804	14,069,899	12,635,053	11,034,908	9,758,754	6,103,576	2,333,851		
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5+10a)	8,990,407	12,071,213	13,295,343	13,943,023	13,419,006	14,068,810	12,633,829	11,033,823	9,757,801	6,102,849	2,333,464	1,287,477		
14 TOTAL (12+13)	14,600,907	21,071,810	25,380,603	27,258,299	27,374,918	27,488,613	26,703,727	23,668,875	20,792,708	15,861,602	8,437,039	3,621,328		
15 AVERAGE (50% OF 14)	7,300,453	10,535,905	12,690,302	13,629,150	13,687,459	13,744,307	13,351,864	11,834,438	10,396,354	7,930,801	4,218,520	1,810,664		
16 INTEREST RATE - FIRST DAY OF MONTH	1.71	1.64	1.56	2.21	0.06	0.08	0.11	0.11	0.11	0.11	0.11	0.11		
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	1.64	1.56	2.21	0.06	0.08	0.11	0.11	0.11	0.11	0.11	0.11	0.11		
18 TOTAL (16+17)	3.350	3.200	3.770	2.270	0.140	0.190	0.220	0.220	0.220	0.220	0.220	0.220		
19 AVERAGE (50% OF 18)	1.675	1.600	1.885	1.135	0.070	0.095	0.110	0.110	0.110	0.110	0.110	0.110		
20 MONTHLY AVERAGE (19/12 Months)	0.13958	0.13333	0.15708	0.09458	0.00583	0.00792	0.00917	0.00917	0.00917	0.00917	0.00917	0.00917		
21 INTEREST PROVISION (15x20)	\$10,190	\$14,048	\$19,934	\$12,890	\$798	\$1,089	\$1,224	\$1,085	\$953	\$727	\$387	\$166		

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DOCKET NO. 20200003-GU
PGA 2021 CAP FACTOR
EXHIBIT KLB-2, SCHEDULE E-2

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '21

THROUGH

DECEMBER '21

(A)	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							THIRD	PIPELINE			
							PARTY				
1	FGT	PGS	FTS-1 COMM	62,828,136		62,828,136		\$351,838			\$0.560
2	FGT	PGS	FTS-2 COMM	9,822,164		9,822,164		\$55,004			\$0.560
3	FGT	PGS	FTS-3 COMM	23,783,880		23,783,880		\$101,557			\$0.427
4	FGT	PGS	FTS-1 DEMAND	662,214,803		662,214,803			\$35,216,584		\$5.318
5	FGT	PGS	FTS-2 DEMAND	139,977,310		139,977,310			\$8,387,960		\$5.992
6	FGT	PGS	FTS-3 DEMAND	176,300,723		176,300,723			\$15,997,422		\$9.074
7	FGT	PGS	NO NOTICE	90,830,000		90,830,000			\$434,168		\$0.478
8	SONAT	PGS	SONAT COMM	1,900,856		1,900,856		\$10,670			\$0.561
9	SONAT	PGS	SONAT DEMAND	202,085,350		202,085,350			\$10,164,133		\$5.030
10	GULFSTREAM	PGS	GULFSTREAM COMM	24,741,293		24,741,293		\$52,699			\$0.213
11	GULFSTREAM	PGS	GULFSTREAM DEMAND	129,280,000		129,280,000			\$7,204,599		\$5.573
12	SEACOAST	PGS	SEACOAST DEMAND	379,114,550		379,114,550			\$8,387,216		\$2.212
13	SABAL TRAIL	PGS	SABAL TRAIL DEMAND	73,000,000		73,000,000			\$5,840,000		\$8.000
14	THIRD PARTY	PGS	COMMODITY	122,645,563		122,645,563	\$34,788,941				\$28.365
15	FGT	PGS	BAL. CHGS./OTHER	0		0				\$6,916,308	\$0.000
16	FGT	PGS	SWING SERVICE REV.	0		0				(\$6,148,828)	\$0.000
17	TOTAL			2,098,524,628	0	2,098,524,628	\$34,788,941	\$571,768	\$91,632,082	\$767,480	\$6.088

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COMPANY: PEOPLES GAS SYSTEM
SCHEDULE E-4

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

Docket No. 20200003-GU
PGA CAP 2021
Exhibit KLB-2, Page 1 of 1

PERIOD: JANUARY '21 through DECEMBER '21

	PRIOR PERIOD: JAN '19 - DEC '19			CURRENT PERIOD: JAN '20 - DEC '20	
	(1) 6 MOS. ACT. 6 MOS. REVISED EST.	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) 6 MOS. ACT. 6 MOS. REVISED EST.	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	\$125,915,296	\$151,826,149	\$25,910,853	\$106,486,052	\$132,396,905
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	\$6,194,661	\$10,010,484	\$3,815,823	(\$2,705,006)	\$1,110,817
2a MISCELLANEOUS ADJUSTMENTS	\$127,778	\$148,654	\$20,876	\$84,559	\$105,435
3 INTEREST PROVISION FOR THIS PERIOD	\$121,822	\$129,722	\$7,900	\$63,491	\$71,391
3a TRUE-UP (COLLECTED) OR REFUNDED	\$0	\$0	\$0	\$0	\$0
4 END OF PERIOD TOTAL NET TRUE-UP	\$6,444,261	\$10,288,860	\$3,844,599	(\$2,556,956)	\$1,287,643

NOTE: SIX MONTHS ACTUAL SIX MONTHS REVISED ESTIMATE DATA OBTAINED FROM CURRENT PERIOD SCHEDULE (E-2).

COL.(1)SAME AS COL. (4 Less Line 3a) PRIOR PER. SCH.(E-4)	<u>TOTAL TRUE-UP \$</u>	equals	CENTS PER THERM TRUE-UP
COL.(2)DATA OBTAINED FROM DEC'19 SCHEDULE (A-2)	PROJ. TH. SALES		
LINE 4 COLUMN (2) SAME AS LINE 7 SCHEDULE (A-7), Dec'19			
LINE 4 COLUMN (3) SAME AS LINE 9 SCHEDULE (A-7), Dec'19	<u>\$1,287,643</u>	equals	0.01050
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)	122,645,563		
LINE 2a COLUMN (4) SAME AS LINES 10a + 11a SCHEDULE (E-2)			
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)			

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	Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUN	Projected JUL	Projected AUG	Projected SEP	Projected OCT	Projected NOV	Projected DEC	Projected TOTAL
PGA COST													
1 Commodity Costs	\$5,337,457	\$4,978,310	\$4,061,883	\$3,077,398	\$2,337,375	\$1,991,766	\$1,827,609	\$1,729,824	\$1,798,294	\$1,885,584	\$2,295,493	\$3,467,948	\$34,788,941
2 Transportation Costs	\$7,825,634	\$7,062,376	\$8,213,444	\$7,498,440	\$6,533,632	\$6,011,537	\$6,140,235	\$6,116,404	\$6,200,641	\$7,823,108	\$8,405,737	\$8,223,834	\$86,055,022
3 Administrative Costs	\$381,523	\$366,719	\$385,119	\$446,332	\$462,683	\$419,243	\$399,089	\$390,770	\$393,060	\$391,857	\$425,770	\$400,295	\$4,862,460
4 Odorant Charges	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$350,004
5 Legal	\$130,962	\$130,962	\$130,962	\$130,962	\$130,962	\$149,862	\$149,862	\$149,862	\$149,862	\$149,862	\$149,862	\$149,862	\$1,703,844
6 Total	\$13,704,743	\$12,567,534	\$12,820,575	\$11,182,299	\$9,493,819	\$8,601,575	\$8,545,962	\$8,416,027	\$8,571,024	\$10,279,578	\$11,306,029	\$12,271,106	\$127,760,271
PGA THERM SALES													
7 Residential	13,498,354	12,609,524	10,381,615	8,276,554	6,098,256	4,805,490	4,229,730	3,940,039	4,126,912	4,330,245	5,323,874	8,267,505	85,888,098
8 Commercial	4,200,718	4,076,780	3,657,855	3,387,489	2,772,470	2,577,053	2,382,978	2,263,518	2,376,153	2,456,367	2,876,641	3,729,444	36,757,465
9 Total	17,699,072	16,686,304	14,039,470	11,664,043	8,870,726	7,382,542	6,612,708	6,203,557	6,503,065	6,786,612	8,200,515	11,996,949	122,645,563
PGA REVENUES													
10 Residential	\$10,362,146	\$9,411,749	\$9,418,409	\$7,887,308	\$6,495,070	\$5,576,434	\$5,449,162	\$5,330,558	\$5,423,093	\$6,546,248	\$7,320,753	\$8,411,773	\$87,632,701
11 Commercial	\$3,342,597	\$3,155,785	\$3,402,166	\$3,294,991	\$2,998,749	\$3,025,141	\$3,096,800	\$3,085,469	\$3,147,931	\$3,733,330	\$3,985,276	\$3,859,333	\$40,127,570
12 Total	\$13,704,743	\$12,567,534	\$12,820,575	\$11,182,299	\$9,493,819	\$8,601,575	\$8,545,962	\$8,416,027	\$8,571,024	\$10,279,578	\$11,306,029	\$12,271,106	\$127,760,271
NUMBER OF CUSTOMERS (Average for YTD)													
13 Residential	385,439	387,399	389,162	390,470	391,467	392,776	393,734	394,520	395,310	396,667	398,278	400,199	392,952
14 Commercial	13,267	13,300	13,336	13,352	13,362	13,392	13,419	13,430	13,439	13,469	13,498	13,536	13,400
15 Total	398,707	400,699	402,498	403,822	404,829	406,168	407,153	407,950	408,750	410,136	411,776	413,735	406,352

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COMPANY:		FLORIDA PUBLIC UTILITIES COMPANY & FT. MEADE	SCHEDULE A-7
		FINAL FUEL OVER/UNDER RECOVERY	
		FOR THE PERIOD: JANUARY 2019 THROUGH DECEMBER 2019	
1.	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2, LINE 3	28,801,398.00
2.	FUEL REVENUES APPLICABLE TO THE PERIOD	A-2, LINE 6	33,036,701.00
3.	OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 2 - LINE 1	4,235,303.00
4.	INTEREST PROVISION FOR THE PERIOD	A-2, LINE 8	24,693.00
5.	TOTAL OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 3 + LINE 4	4,259,996.00
6.	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY 2019 THROUGH DECEMBER 2019, WHICH WAS INCLUDED IN THE CURRENT JANUARY 2020 THROUGH DECEMBER 2020 PERIOD	E-4, LINE 4, COL. 4	3,375,203.00
7.	FINAL 2019 FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 2021 THROUGH DECEMBER 2021 PERIOD	LINE 5 - LINE 6	884,793.00

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20200003-GU EXHIBIT: 6
 PARTY: DMC-1
 DESCRIPTION: Final Fuel Over/Under Recovery
 (Schedule A - Issue 1-7).

Exhibit _____
 Docket No. 20200003-GU
 Florida Public Utilities Company
 (DMC-1)

COMPANY:		PURCHASED GAS ADJUSTMENT											SCHEDULE E-1	
FLORIDA PUBLIC UTILITIES COMPANY		COST RECOVERY CLAUSE CALCULATION												
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2021 THROUGH DECEMBER 2021														
	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	TOTAL	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
COST OF GAS PURCHASED														
1	COMMODITY (Pipeline)	\$23,877	\$20,219	\$17,470	\$17,254	\$14,036	\$12,690	\$10,447	\$10,830	\$11,013	\$10,942	\$14,464	\$19,719	\$182,961
2	NO NOTICE SERVICE	\$8,891	\$6,357	\$5,853	\$3,915	\$1,660	\$1,606	\$1,645	\$1,645	\$1,577	\$3,112	\$5,062	\$7,039	\$48,362
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COMMODITY (Other)	\$2,128,887	\$1,790,789	\$1,515,036	\$1,416,259	\$1,143,063	\$1,043,303	\$867,610	\$902,323	\$912,510	\$912,344	\$1,217,215	\$1,705,364	\$15,554,703
5	DEMAND	\$2,931,110	\$2,844,756	\$2,924,560	\$2,861,328	\$2,520,700	\$2,452,238	\$2,466,530	\$2,473,240	\$2,455,849	\$2,566,309	\$2,904,307	\$2,933,420	\$32,334,347
6	OTHER	\$59,864	\$59,864	\$59,864	\$59,864	\$59,864	\$59,864	\$59,864	\$59,864	\$59,864	\$59,864	\$59,864	\$59,862	\$718,366
LESS END-USE CONTRACT:														
7	COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	DEMAND - SWING SERVICE CREDIT	\$1,221,178	\$1,221,178	\$1,221,178	\$1,221,178	\$1,221,178	\$1,221,178	\$1,221,178	\$1,221,178	\$1,221,178	\$1,221,178	\$1,221,178	\$1,221,178	\$14,654,138
9	COMMODITY (Other)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Second Prior Month Purchase Adj. (OPTIONAL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL COST (+1+2+3+4+5+6+10)-(7+8+9)	\$3,931,451	\$3,500,807	\$3,301,605	\$3,137,442	\$2,518,145	\$2,348,523	\$2,184,918	\$2,226,724	\$2,219,635	\$2,331,393	\$2,979,734	\$3,504,225	\$34,184,600
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE	\$600	\$500	\$400	\$400	\$400	\$400	\$500	\$600	\$500	\$500	\$500	\$600	\$6,000
14	TOTAL THERM SALES	\$3,930,851	\$3,500,307	\$3,301,205	\$3,137,042	\$2,517,745	\$2,348,123	\$2,184,418	\$2,226,124	\$2,219,035	\$2,330,893	\$2,979,234	\$3,503,625	\$34,178,600
THERMS PURCHASED														
15	COMMODITY (Pipeline)	4,263,900	3,610,480	3,119,720	3,081,050	2,506,300	2,266,150	1,865,400	1,934,060	1,966,710	1,953,820	2,582,870	3,521,310	32,671,770
16	NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
18	COMMODITY (Other)	4,263,900	3,610,480	3,119,720	3,081,050	2,506,300	2,266,150	1,865,400	1,934,060	1,966,710	1,953,820	2,582,870	3,521,310	32,671,770
19	DEMAND	10,818,380	9,755,200	10,780,560	9,669,600	3,440,380	2,487,300	2,585,400	2,711,570	2,556,600	4,285,130	10,486,800	10,845,040	80,421,960
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS END-USE CONTRACT:														
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
23	COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (+17+18+20)-(21+23)	4,263,900	3,610,480	3,119,720	3,081,050	2,506,300	2,266,150	1,865,400	1,934,060	1,966,710	1,953,820	2,582,870	3,521,310	32,671,770
25	NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	-
26	COMPANY USE	1,247	1,041	838	978	903	928	1,149	1,301	1,241	1,136	1,136	1,147	13,044
27	TOTAL THERM SALES (For Estimated, 24 - 26)	4,262,653	3,609,439	3,118,882	3,080,072	2,505,397	2,265,222	1,864,251	1,932,759	1,965,469	1,952,684	2,581,734	3,520,163	32,658,726
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.560	0.560	0.560	0.560	0.560	0.560	0.560	0.560	0.560	0.560	0.560	0.560	0.560
29	NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31	COMMODITY (Other) (4/18)	49.928	49.600	48.563	45.967	45.608	46.039	46.511	46.654	46.398	46.695	47.126	48.430	47.609
32	DEMAND (5/19)	27.094	29.161	27.128	29.591	73.268	98.590	95.402	91.211	96.059	59.889	27.695	27.048	40.206
33	OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT:														
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35	DEMAND - SWING SERVICE CREDIT (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	COMMODITY Other (9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37	TOTAL COST OF PURCHASES (11/24)	92.203	96.962	105.830	101.830	100.473	103.635	117.129	115.132	112.866	119.325	115.365	99.515	104.630
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39	COMPANY USE (13/26)	48.121	48.039	47.743	40.906	44.288	43.107	43.509	46.115	48.336	44.031	44.031	52.324	45.999
40	TOTAL COST OF THERM SOLD (11/27)	92.230	96.990	105.859	101.863	100.509	103.677	117.201	115.210	112.932	119.394	115.416	99.547	104.672
41	TRUE-UP (REFUND)/RECOVER (E-4)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)
42	TOTAL COST OF GAS (40+41)	86.647	91.407	100.276	96.280	94.926	98.094	111.618	109.627	107.349	113.811	109.833	93.964	99.089
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	87.08254	91.86665	100.77948	96.76341	95.40282	98.58730	112.17873	110.17747	107.88800	114.38314	110.38488	94.43641	99.58710
45	PGA FACTOR (ROUNDED TO NEAREST .001)	87.083	91.867	100.779	96.763	95.403	98.587	112.179	110.177	107.888	114.383	110.385	94.436	99.587

COMPANY:		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION ACTUAL JANUARY 2020 THROUGH JUNE 2020 ESTIMATED JULY 2020 THROUGH DECEMBER 2020												SCHEDULE E-1/R
		ACTUAL					PROJECTED					TOTAL		
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
COST OF GAS PURCHASED														
1	COMMODITY (Pipeline)	\$20,555	\$13,166	\$12,776	\$672	\$5,970	3,907	\$3,040	\$2,875	\$3,098	\$3,044	\$4,007	\$5,168	\$78,278
2	NO NOTICE SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,645	\$1,645	\$1,577	\$3,112	\$5,062	\$7,039	\$20,080
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COMMODITY (Other)	\$1,444,714	\$364,823	\$1,007,282	-\$122,815	\$195,878	\$199,631	\$509,287	\$582,302	\$642,454	\$606,269	\$907,618	\$1,103,271	\$7,440,714
5	DEMAND	\$2,473,650	\$2,427,266	\$2,481,088	\$2,395,839	\$2,112,526	\$2,736,866	\$2,298,618	\$2,307,857	\$2,284,654	\$2,403,880	\$2,735,458	\$2,769,206	\$29,426,908
6	OTHER	\$37,380	\$18,096	\$28,129	\$28,368	\$34,788	\$29,729	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$371,189
LESS END-USE CONTRACT:														
7	COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	DEMAND - SWING SERVICE CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$781,192	\$781,192	\$781,192	\$781,192	\$781,192	\$781,192	\$4,687,150
9	COMMODITY (Other)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Second Prior Month Purchase Adj. (OPTIONAL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL COST (+1+2+3+4+5+6-10)-(7-8+9)	\$3,976,299	\$2,823,351	\$3,529,276	\$2,302,064	\$2,349,162	\$2,970,132	\$2,063,848	\$2,145,937	\$2,183,041	\$2,267,563	\$2,903,403	\$3,135,942	\$32,650,019
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE	\$1,079	\$901	\$725	\$846	\$782	\$803	\$400	\$500	\$500	\$400	\$500	\$500	\$7,937
14	TOTAL THERM SALES	\$3,421,874	\$3,056,542	\$2,440,460	\$2,530,260	\$2,420,496	\$2,235,061	\$2,063,448	\$2,145,437	\$2,182,541	\$2,267,163	\$2,902,903	\$3,135,442	\$30,801,633
THERMS PURCHASED														
15	COMMODITY (Pipeline)	3,856,380	2,470,130	2,918,520	120,040	1,354,360	1,001,220	1,948,560	1,842,820	1,985,990	1,951,060	2,568,810	3,312,540	25,330,430
16	NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0
18	COMMODITY (Other)	4,289,282	4,470,403	1,726,146	1,616,003	2,258,250	1,645,808	1,948,560	1,842,820	1,985,990	1,951,060	2,568,810	3,312,540	29,615,672
19	DEMAND	13,309,355	11,957,275	12,503,656	9,184,477	4,697,276	4,220,260	5,979,900	6,130,560	5,887,800	7,736,050	13,857,600	14,310,840	109,775,049
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	0
LESS END-USE CONTRACT:														
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	0
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	0
23	COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	0
24	TOTAL PURCHASES (+17-18+20)-(21+23)	4,289,282	4,470,403	1,726,146	1,616,003	2,258,250	1,645,808	1,948,560	1,842,820	1,985,990	1,951,060	2,568,810	3,312,540	29,615,672
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26	COMPANY USE	1,247	1,041	838	978	903	928	1,357	1,487	1,598	1,336	1,544	1,539	14,795
27	TOTAL THERM SALES (For Estimated, 24 - 26)	8,587,373	7,912,310	7,453,914	5,876,998	5,649,465	5,390,654	1,947,203	1,841,333	1,984,392	1,949,724	2,567,266	3,311,001	54,471,633
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.533	0.533	0.438	0.560	0.441	0.390	0.156	0.156	0.156	0.156	0.156	0.156	0.309
29	NO NOTICE SERVICE (1/16)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
30	SWING SERVICE (1/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31	COMMODITY (Other) (4/18)	33.682	8.161	58.354	(7.600)	8.674	12.130	26.137	31.598	32.349	31.074	35.332	33.306	25.124
32	DEMAND (5/19)	18.586	20.299	19.843	26.086	44.973	64.851	38.439	37.645	38.803	31.074	19.740	19.350	26.807
33	OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT:														
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35	DEMAND - SWING SERVICE CREDIT (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	COMMODITY Other (9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37	TOTAL COST OF PURCHASES (11/24)	92.700	63.157	204.460	142.454	104.026	180.466	105.917	116.449	109.922	116.222	113.025	94.669	110.246
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39	COMPANY USE (13/26)	86.565	86.566	86.565	86.564	86.565	86.565	29.477	33.625	31.289	29.940	32.383	32.489	53.646
40	TOTAL COST OF THERM SOLD (11/27)	46.304	35.683	47.348	39.171	41.582	55.098	105.990	116.543	110.011	116.302	113.093	94.713	59.939
41	TRUE-UP (1/1)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)
42	TOTAL COST OF GAS (40+41)	43.941	33.320	44.985	36.808	39.219	52.735	103.627	114.180	107.648	113.939	110.730	92.350	57.576
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44	PGA FACTOR ADJUSTED FOR TAXES (42+43)	44.16182	33.48745	45.21101	36.99271	39.41610	52.99980	104.14813	114.75335	108.18852	114.51130	111.28662	92.81386	57.86581
45	PGA FACTOR (ROUNDED TO NEAREST .001)	44.162	33.487	45.211	36.993	39.416	53.000	104.148	114.753	108.189	114.511	111.287	92.814	57.866

COMPANY:		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT											SCHEDULE E-2	
FLORIDA PUBLIC UTILITIES COMPANY		ACTUAL JANUARY 2020 THROUGH JUNE 2020 ESTIMATED JULY 2020 THROUGH DECEMBER 2020												
		----- ACTUAL -----					----- PROJECTED -----			----- PROJECTED -----				
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
TRUE-UP CALCULATION														
1	PURCHASED GAS COST	\$1,444,714	\$364,823	\$1,007,282	(\$122,815)	\$195,878	\$199,631	\$509,287	\$582,302	\$642,454	\$606,269	\$907,618	\$1,103,271	\$7,440,714
2	TRANSPORTATION COST	\$2,531,585	\$2,458,528	\$2,521,994	\$2,424,879	\$2,153,283	\$2,770,501	\$1,554,561	\$1,563,635	\$1,540,587	\$1,661,294	\$1,995,785	\$2,032,671	\$25,209,305
3	TOTAL	\$3,976,299	\$2,823,351	\$3,529,276	\$2,302,064	\$2,349,162	\$2,970,132	\$2,063,848	\$2,145,937	\$2,183,041	\$2,267,563	\$2,903,403	\$3,135,942	\$32,650,019
4	FUEL REVENUES (NET OF REVENUE TAX)	\$3,999,015	\$3,679,720	\$3,352,450	\$2,606,713	\$2,582,107	\$2,224,513	\$2,017,836	\$2,102,427	\$2,136,150	\$2,221,491	\$2,842,739	\$3,057,703	\$32,822,864
5	TRUE-UP - (COLLECTED) OR REFUNDED	\$62,790	\$62,796	\$62,796	\$62,796	\$62,796	\$62,796	\$62,796	\$62,796	\$62,796	\$62,796	\$62,796	\$62,796	\$753,546
6	FUEL REVENUE APPLICABLE TO PERIOD <small>Add Lines 5+6</small>	\$4,061,805	\$3,742,516	\$3,415,246	\$2,669,509	\$2,644,903	\$2,287,309	\$2,080,632	\$2,165,223	\$2,198,946	\$2,284,287	\$2,905,535	\$3,120,499	\$33,576,410
7	TRUE-UP - OVER(UNDER) - THIS PERIOD <small>Line 6 - Line 3</small>	\$85,506	\$919,166	(\$114,031)	\$367,445	\$295,741	(\$682,823)	\$16,784	\$19,286	\$15,905	\$16,724	\$2,132	(\$15,443)	\$926,391
8	INTEREST PROVISION - THIS PERIOD <small>Line 21</small>	\$2,194	\$2,698	\$3,480	\$2,226	\$388	\$226	\$170	\$166	\$162	\$159	\$155	\$149	\$12,173
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$1,638,336	\$1,663,246	\$2,522,314	\$2,348,967	\$2,655,843	\$2,889,176	\$2,143,784	\$2,097,941	\$2,054,597	\$2,007,867	\$1,961,954	\$1,901,445	\$1,638,336
10	TRUE-UP COLLECTED OR (REFUNDED) <small>Reverse of Line 6</small>	(\$62,790)	(\$62,796)	(\$62,796)	(\$62,796)	(\$62,796)	(\$62,796)	(\$62,796)	(\$62,796)	(\$62,796)	(\$62,796)	(\$62,796)	(\$62,796)	(\$753,546)
10a	FLEX RATE REFUND (if applicable)													
11	TOTAL ESTIMATED/ACTUAL TRUE-UP <small>Add Lines 7 + 8 + 9 + 10 + 10a</small>	\$1,663,246	\$2,522,314	\$2,348,967	\$2,655,842	\$2,889,176	\$2,143,784	\$2,097,941	\$2,054,597	\$2,007,867	\$1,961,954	\$1,901,445	\$1,823,355	
INTEREST PROVISION														
12	BEGINNING TRUE-UP <small>Line 9</small>	\$1,638,336	\$1,663,246	\$2,522,314	\$2,348,967	\$2,655,843	\$2,889,176	\$2,143,784	\$2,097,941	\$2,054,597	\$2,007,867	\$1,961,954	\$1,901,445	\$25,885,470
13	ENDING TRUE-UP BEFORE INTEREST <small>Add Lines 12 + 7 + 10</small>	\$1,661,052	\$2,519,616	\$2,345,487	\$2,653,616	\$2,888,788	\$2,143,558	\$2,097,771	\$2,054,431	\$2,007,705	\$1,961,795	\$1,901,290	\$1,823,206	\$26,058,315
14	TOTAL (12+13) <small>Add Lines 12 + 13</small>	\$3,299,388	\$4,182,862	\$4,867,801	\$5,002,584	\$5,544,632	\$5,032,734	\$4,241,555	\$4,152,372	\$4,062,302	\$3,969,662	\$3,863,244	\$3,724,650	\$51,943,784
15	AVERAGE <small>50% of Line 14</small>	\$1,649,694	\$2,091,431	\$2,433,901	\$2,501,292	\$2,772,316	\$2,516,367	\$2,120,777	\$2,076,186	\$2,031,151	\$1,984,831	\$1,931,622	\$1,862,325	\$25,971,892
16	INTEREST RATE - FIRST DAY OF MONTH	1.59%	1.59%	1.51%	1.91%	0.22%	0.11%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	1.59%	1.51%	1.91%	0.22%	0.11%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	
18	TOTAL <small>Add Lines 16 + 17</small>	3.18%	3.10%	3.42%	2.13%	0.33%	0.21%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	
19	AVERAGE <small>50% of Line 18</small>	1.590%	1.550%	1.710%	1.065%	0.165%	0.105%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	
20	MONTHLY AVERAGE <small>Line 19 / 12 mos.</small>	0.133%	0.129%	0.143%	0.089%	0.014%	0.009%	0.008%	0.008%	0.008%	0.008%	0.008%	0.008%	
21	INTEREST PROVISION <small>Line 15 * Line 20</small>	\$2,194	\$2,698	\$3,480	\$2,226	\$388	\$226	\$170	\$166	\$162	\$159	\$155	\$149	\$12,173

COMPANY:			PURCHASED GAS ADJUSTMENT TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE							SCHEDULE E-3	
FLORIDA PUBLIC UTILITIES COMPANY			ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2021 THROUGH DECEMBER 2021								
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
JANUARY	VARIOUS	SYS SUPPLY	N/A	4,263,900	0	4,263,900	\$2,128,887	\$83,741	\$1,718,823	INCLUDED IN COST	92.203
FEBRUARY	VARIOUS	SYS SUPPLY	N/A	3,610,480	0	3,610,480	\$1,790,789	\$80,083	\$1,629,935	INCLUDED IN COST	96.962
MARCH	VARIOUS	SYS SUPPLY	N/A	3,119,720	0	3,119,720	\$1,515,036	\$77,334	\$1,709,235	INCLUDED IN COST	105.830
APRIL	VARIOUS	SYS SUPPLY	N/A	3,081,050	0	3,081,050	\$1,416,259	\$77,118	\$1,644,065	INCLUDED IN COST	101.830
MAY	VARIOUS	SYS SUPPLY	N/A	2,506,300	0	2,506,300	\$1,143,063	\$73,900	\$1,301,182	INCLUDED IN COST	100.473
JUNE	VARIOUS	SYS SUPPLY	N/A	2,266,150	0	2,266,150	\$1,043,303	\$72,554	\$1,232,666	INCLUDED IN COST	103.635
JULY	VARIOUS	SYS SUPPLY	N/A	1,865,400	0	1,865,400	\$867,610	\$70,311	\$1,246,997	INCLUDED IN COST	117.129
AUGUST	VARIOUS	SYS SUPPLY	N/A	1,934,060	0	1,934,060	\$902,323	\$70,694	\$1,253,707	INCLUDED IN COST	115.132
SEPTEMBER	VARIOUS	SYS SUPPLY	N/A	1,966,710	0	1,966,710	\$912,510	\$70,877	\$1,236,248	INCLUDED IN COST	112.860
OCTOBER	VARIOUS	SYS SUPPLY	N/A	1,953,820	0	1,953,820	\$912,344	\$70,806	\$1,348,243	INCLUDED IN COST	119.325
NOVEMBER	VARIOUS	SYS SUPPLY	N/A	2,582,870	0	2,582,870	\$1,217,215	\$74,328	\$1,688,191	INCLUDED IN COST	115.365
DECEMBER	VARIOUS	SYS SUPPLY	N/A	3,521,310	0	3,521,310	\$1,705,364	\$79,581	\$1,719,280	INCLUDED IN COST	99.515
TOTAL				32,671,770	0	32,671,770	\$15,554,703	\$901,327	\$17,728,570		104.630

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2021 THROUGH DECEMBER 2021				SCHEDULE E-4
		PRIOR PERIOD: JANUARY 2019 THROUGH DECEMBER 2019			CURRENT PERIOD: JANUARY 2020 THROUGH DECEMBER 2020	(5) (3)+(4) COMBINED TOTAL TRUE-UP
		(1) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(2) ACTUAL	(3) (2) - (1) DIFFERENCE	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	
1	TOTAL THERM SALES (\$)	\$33,489,784	\$33,036,701	(\$453,083)	\$33,576,410	\$33,123,327
2	TRUE-UP PROVISION FOR THE PERIOD OVER/(UNDER) COLLECTION (\$)	\$3,352,034	\$4,235,303	\$883,269	\$926,391	\$1,809,660
3	INTEREST PROVISION FOR THE PERIOD (\$)	\$23,169	\$24,693	\$1,524	\$12,173	\$13,697
4	END OF PERIOD TOTAL NET TRUE-UP (\$)	\$3,375,203	\$4,259,996	\$884,793	\$938,564	\$1,823,357
TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY						\$1,823,357
PROJECTED THERM SALES FOR JANUARY 2021 - DECEMBER 2021						32,658,726
CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY)						<u>5.583</u>

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT THERM SALES AND CUSTOMER DATA											SCHEDULE E-5	
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2021 THROUGH DECEMBER 2021														
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
PGA COST														
1	Commodity costs	\$2,128,887	\$1,790,789	\$1,515,036	\$1,416,259	\$1,143,063	\$1,043,303	\$867,610	\$902,323	\$912,510	\$912,344	\$1,217,215	\$1,705,364	\$15,554,703
2	Transportation costs	\$2,963,878	\$2,871,332	\$2,947,883	\$2,882,497	\$2,536,396	\$2,466,534	\$2,478,622	\$2,485,715	\$2,468,439	\$2,580,363	\$2,923,833	\$2,960,178	\$32,565,670
3	Hedging costs													
4	(financial settlement)													
5	Other	\$59,864	\$59,864	\$59,864	\$59,864	\$59,864	\$59,864	\$59,864	\$59,864	\$59,864	\$59,864	\$59,864	\$59,862	\$718,366
6	Total	\$5,152,629	\$4,721,985	\$4,522,783	\$4,358,620	\$3,739,323	\$3,569,701	\$3,406,096	\$3,447,902	\$3,440,813	\$3,552,571	\$4,200,912	\$4,725,404	\$48,838,739
PGA THERM SALES														
7	Residential	1,748,199	1,480,297	1,279,085	1,263,230	1,027,583	929,122	764,814	792,965	806,351	801,066	1,058,977	1,443,737	13,395,426
8	Commercial	2,515,701	2,130,183	1,840,635	1,817,820	1,478,716	1,337,029	1,100,586	1,141,095	1,160,359	1,152,754	1,523,893	2,077,573	19,276,344
9	Total	4,263,900	3,610,480	3,119,720	3,081,050	2,506,299	2,266,151	1,865,400	1,934,060	1,966,710	1,953,820	2,582,870	3,521,310	32,671,770
PGA REVENUES														
10	Residential	1,611,895	1,435,330	1,353,658	1,286,351	1,032,439	962,895	895,816	912,957	910,050	955,871	1,221,691	1,436,732	14,015,685
11	Commercial	2,319,556	2,065,476	1,947,947	1,851,091	1,485,705	1,385,629	1,289,101	1,313,767	1,309,585	1,375,522	1,758,043	2,067,493	20,168,915
12	Total	3,931,451	3,500,806	3,301,605	3,137,442	2,518,144	2,348,524	2,184,917	2,226,724	2,219,635	2,331,393	2,979,734	3,504,225	34,184,600
NUMBER OF PGA CUSTOMERS														
13	Residential	60,527	60,574	60,803	61,098	61,118	61,269	61,581	61,421	61,536	61,610	61,877	62,161	735,575
14	Commercial	4,041	4,038	4,032	4,054	4,044	4,029	4,022	4,033	4,036	4,027	4,037	4,030	48,423
50	Total	64,568	64,612	64,835	65,152	65,162	65,298	65,603	65,454	65,572	65,637	65,914	66,191	783,998

EXHIBIT CAS-1

ST. JOE NATURAL GAS COMPANY, INC.

Final True-Up for the Period
January 2019 through December 2019

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 8
PARTY: CAS-1
DESCRIPTION: Final Over/Under A-7.

COMPANY:	ST. JOE NATURAL GAS	FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7
FOR THE PERIOD:	JANUARY 2019	Through	DECEMBER 2019
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	\$377,943.68
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	\$456,688.71
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		\$78,745.03
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	\$2,143.83
5	FOR THE PERIOD (3+4)		\$80,888.86
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD January Through December 2019 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT January Through December 2020 PERIOD	E-4 Line 4 Col.4	\$98,297.00
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED January Through December 2021 PERIOD (5-6)		-\$17,408.14

COMPANY: ST JOE NATURAL GAS CO		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											Schedule E-1 Exhibit#	
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2021		Through DECEMBER 2021											Docket#2020003-GU CAS-2	
COST OF GAS PURCHASED	PROJECTION													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
1 COMMODITY (Pipeline)	\$494	\$451	\$324	\$309	\$246	\$255	\$200	\$192	\$234	\$187	\$371	\$345	\$3,607	
2 NO NOTICE SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4 COMMODITY (Other)	\$40,280	\$28,000	\$30,988	\$20,964	\$21,460	\$19,800	\$19,840	\$19,840	\$19,200	\$19,840	\$35,268	\$31,260	\$306,740	
5 DEMAND	\$8,243	\$7,445	\$8,243	\$7,977	\$3,297	\$3,191	\$3,297	\$3,297	\$3,191	\$3,297	\$7,977	\$8,243	\$67,698	
6 OTHER	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$90,000	
LESS END-USE CONTRACT														
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9														
10														
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$56,516	\$43,397	\$47,055	\$36,750	\$32,503	\$30,746	\$30,837	\$30,829	\$30,125	\$30,825	\$51,116	\$47,348	\$468,045	
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
13 COMPANY USE	\$21	\$15	\$12	\$17	\$12	\$12	\$16	\$11	\$15	\$11	\$12	\$11	\$167	
14 TOTAL THERM SALES	\$56,495	\$43,381	\$47,043	\$36,733	\$32,491	\$30,734	\$30,821	\$30,817	\$30,110	\$30,814	\$51,103	\$47,336	\$467,878	
THERMS PURCHASED														
15 COMMODITY (Pipeline)	92,608	84,672	60,777	55,238	43,874	45,560	35,646	34,232	41,752	33,465	66,183	61,580	655,587	
16 NO NOTICE SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY (Other)	100,700	70,000	77,470	52,410	53,650	49,500	49,600	49,600	48,000	49,600	88,170	78,150	766,850	
19 DEMAND	155,000	140,000	155,000	150,000	62,000	60,000	62,000	62,000	60,000	62,000	150,000	155,000	1,273,000	
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT														
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (15-21)	92,608	84,672	60,777	55,238	43,874	45,560	35,646	34,232	41,752	33,465	66,183	61,580	655,587	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	34	40	10	3	3	3	3	3	3	3	6	13	124.3	
27 TOTAL THERM SALES	92,573	84,632	60,767	55,235	43,871	45,557	35,643	34,229	41,749	33,462	66,177	61,567	655,462	
CENTS PER THERM														
28 COMMODITY (Pipeline) (1/15)	0.00533	0.00533	0.00533	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00550	
29 NO NOTICE SERVICE (2/16)														
30 SWING SERVICE (3/17)														
31 COMMODITY (Other) (4/18)	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	
32 DEMAND (5/19)	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	
33 OTHER (6/20)														
LESS END-USE CONTRACT														
34 COMMODITY Pipeline (7/21)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
35 DEMAND (8/22)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
36 (9/23)														
37 TOTAL COST (11/24)	0.61028	0.51252	0.77422	0.66531	0.74082	0.67484	0.86508	0.90059	0.72151	0.92110	0.77234	0.76888	0.71393	
38 NET UNBILLED (12/25)														
39 COMPANY USE (13/26)	0.62093	0.38687	1.19800	5.54516	3.85806	3.86129	5.38000	3.82000	4.85000	3.64667	2.08167	0.87923	1.34183	
40 TOTAL THERM SALES (11/27)	0.61051	0.51276	0.77435	0.66535	0.74088	0.67489	0.86516	0.90066	0.72156	0.92118	0.77241	0.76904	0.71407	
41 TRUE-UP (E-2)	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	
42 TOTAL COST OF GAS (40+41)	0.44465	0.34691	0.60849	0.49949	0.57502	0.50903	0.69930	0.73481	0.55571	0.75533	0.60655	0.60319	0.54821	
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.44689	0.34865	0.61155	0.50200	0.57791	0.51160	0.70282	0.73850	0.55850	0.75912	0.60960	0.60622	0.55097	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.447	0.349	0.612	0.502	0.578	0.512	0.703	0.739	0.559	0.759	0.610	0.606	0.551	

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 9
PARTY: CAS-2
DESCRIPTION: PGA Summary of estimates for
the projected period.

COMPANY: ST. JOE NATURAL GAS CO.		CALCULATION OF TRUE-UP AMOUNT											Schedule E-2	
FOR THE CURRENT PERIOD:		JANUARY 2020					Through					DECEMBER 2020	Exhibit#	
													Docket#20200003-GU	
													CAS-3	
		-----ACTUAL-----					-----REVISED PROJECTION-----							TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PERIOD
TRUE-UP CALCULATION														
1	PURCHASED GAS COST	\$23,987	\$22,650	\$12,443	\$9,174	\$10,988	\$9,014	\$19,840	\$19,200	\$20,215	\$19,840	\$35,268	\$31,260	\$233,879
2	TRANSPORTATION COST	\$16,276	\$15,486	\$15,660	\$10,220	\$10,859	\$10,766	\$11,122	\$11,122	\$11,005	\$11,179	\$16,230	\$16,460	\$156,384
3	TOTAL	\$40,263	\$38,136	\$28,103	\$19,394	\$21,847	\$19,780	\$30,962	\$30,322	\$31,220	\$31,019	\$51,498	\$47,720	\$390,264
4	FUEL REVENUES (NET OF REVENUE TAX)	\$36,811	\$49,730	\$35,590	\$23,300	\$21,661	\$26,961	\$30,962	\$30,322	\$31,220	\$31,019	\$51,498	\$47,720	\$416,793
5	TRUE-UP (COLLECTED) OR REFUNDED	\$8,256	\$8,256	\$8,256	\$8,256	\$8,256	\$8,256	\$8,256	\$8,256	\$8,256	\$8,256	\$8,256	\$8,256	\$99,077
6	FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$45,067	\$57,987	\$43,846	\$31,557	\$29,918	\$35,217	\$39,218	\$38,578	\$39,477	\$39,275	\$59,754	\$55,976	\$515,870
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	\$4,804	\$19,851	\$15,743	\$12,163	\$8,070	\$15,437	\$8,256	\$8,256	\$8,256	\$8,256	\$8,256	\$8,256	\$125,606
8	INTEREST PROVISION-THIS PERIOD (21)	\$106	\$109	\$134	\$88	\$14	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$514
9	BEGINN. OF PERIOD TRUE-UP & INTER. Included PSC Audit Adj. for 2010 twiced.	\$81,669	\$78,322	\$90,026	\$97,646	\$101,641	\$101,468	\$108,658	\$108,667	\$108,676	\$108,685	\$108,694	\$108,703	\$81,669
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	-\$8,256	-\$8,256	-\$8,256	-\$8,256	-\$8,256	-\$8,256	-\$8,256	-\$8,256	-\$8,256	-\$8,256	-\$8,256	-\$8,256	-\$99,077
10a	FLEX RATE REFUND (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$78,322	\$90,026	\$97,646	\$101,641	\$101,468	\$108,658	\$108,667	\$108,676	\$108,685	\$108,694	\$108,703	\$108,712	\$108,712
INTEREST PROVISION														
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$81,669	\$78,322	\$90,026	\$97,646	\$101,641	\$101,468	\$108,658	\$108,667	\$108,676	\$108,685	\$108,694	\$108,703	
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	\$78,217	\$89,917	\$97,512	\$101,552	\$101,454	\$108,649	\$108,658	\$108,667	\$108,676	\$108,685	\$108,694	\$108,703	
14	TOTAL (12+13)	\$159,886	\$168,240	\$187,538	\$199,198	\$203,095	\$210,117	\$217,316	\$217,334	\$217,352	\$217,370	\$217,389	\$217,407	
15	AVERAGE (50% OF 14)	\$79,943	\$84,120	\$93,769	\$99,599	\$101,548	\$105,059	\$108,658	\$108,667	\$108,676	\$108,685	\$108,694	\$108,703	
16	INTEREST RATE - FIRST DAY OF MONTH	1.59	1.59	1.51	1.91	0.22	0.11	0.10	0.10	0.10	0.10	0.10	0.10	
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	1.59	1.51	1.91	0.22	0.11	0.10	0.10	0.10	0.10	0.10	0.10	0.10	
18	TOTAL (16+17)	3.18	3.10	3.42	2.13	0.33	0.21	0.20	0.20	0.20	0.20	0.20	0.20	
19	AVERAGE (50% OF 18)	1.59	1.55	1.71	1.065	0.165	0.105	0.1	0.1	0.1	0.1	0.1	0.1	
20	MONTHLY AVERAGE (19/12 Months)	0.133	0.129	0.143	0.089	0.014	0.009	0.008	0.008	0.008	0.008	0.008	0.008	
21	INTEREST PROVISION (15x20)	106	109	134	88	14	9	9	9	9	9	9	9	\$514

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 10
PARTY: CAS-3
DESCRIPTION: Calculation of true-up amount
current period (7 months actual 5 months
estimated).

COMPANY:		ST. JOE NATURAL GAS COMPANY		TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE				SCHEDULE E-3 Exhibit# _____ Docket#20200003-GU CAS-4			
ESTIMATED FOR THE PROJECTED PERIOD OF:		JANUARY 2021		Through		DECEMBER 2021					
-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-	-I-	-J-	-K-	-L-
DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1 JAN	VARIOUS	SYSTEM	NA	100,700		100,700	\$40,280.00	\$493.60	\$8,242.90	\$7,500.00	56.12
2 FEB	VARIOUS	SYSTEM	NA	70,000		70,000	\$28,000.00	\$451.30	\$7,445.20	\$7,500.00	62.00
3 MAR	VARIOUS	SYSTEM	NA	77,470		77,470	\$30,988.00	\$323.94	\$8,242.90	\$7,500.00	60.74
4 APR	VARIOUS	SYSTEM	NA	52,410		52,410	\$20,964.00	\$309.33	\$7,977.00	\$7,500.00	70.12
5 MAY	VARIOUS	SYSTEM	NA	53,650		53,650	\$21,460.00	\$245.69	\$3,297.16	\$7,500.00	60.58
6 JUN	VARIOUS	SYSTEM	NA	49,500		49,500	\$19,800.00	\$255.14	\$3,190.80	\$7,500.00	62.11
7 JUL	VARIOUS	SYSTEM	NA	49,600		49,600	\$19,840.00	\$199.62	\$3,297.16	\$7,500.00	62.17
8 AUG	VARIOUS	SYSTEM	NA	49,600		49,600	\$19,840.00	\$191.70	\$3,297.16	\$7,500.00	62.15
9 SEP	VARIOUS	SYSTEM	NA	48,000		48,000	\$19,200.00	\$233.81	\$3,190.80	\$7,500.00	62.76
10 OCT	VARIOUS	SYSTEM	NA	49,600		49,600	\$19,840.00	\$187.40	\$3,297.16	\$7,500.00	62.15
11 NOV	VARIOUS	SYSTEM	NA	88,170		88,170	\$35,268.00	\$370.62	\$7,977.00	\$7,500.00	57.97
12 DEC	VARIOUS	SYSTEM	NA	78,150		78,150	\$31,260.00	\$344.85	\$8,242.90	\$7,500.00	60.59
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32 TOTAL				766,850	0	766,850	\$306,740.00	\$3,607.01	\$67,698.14	\$90,000.00	61.03

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 11
PARTY: CAS-4
DESCRIPTION: Transportation purchases
system supply and end use for the projected
period.

COMPANY: ST JOE NATURAL GAS CALCULATION OF TRUE-UP AMOUNT
 PROJECTED PERIOD
 ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2021 Through DECEMBER 2021
 Schedule E-4
 Exhibit# _____
 Docket#20200003-GU
 St. Joe Natural Gas Company
 CAS-5

	PRIOR PERIOD: JAN 19 - DEC 19		CURRENT PERIOD: JAN 20 - DEC 20		
	(1) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	E-4 Line 1 \$545,604	A-2 Line 6 \$456,689	Col.2 - Col.1 -\$88,915	E-2 Line 6 \$515,870	Col.3 + Col.4 \$426,955
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-4 Line 2 \$96,036	A-2 Line 7 \$78,745	Col.2 - Col.1 -\$17,291	E-2 Line 7 \$125,606	Col.3 + Col.4 \$108,315
			\$0		\$0
3 INTEREST PROVISION FOR THIS PERIOD ROUNDING	E-4 Line 3 \$2,261	A-2 Line 8 \$2,144	Col.2 - Col.1 -\$117	E-2 Line 8 \$514	Col.3 + Col.4 \$397
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3 \$98,297	Line 2 + Line 3 \$80,889	Col.2 - Col.1 -\$17,408	Line 2 + Line 3 \$126,120	Col.3 + Col.4 \$108,712

NOTE: SEVEN MONTHS ACTUAL FIVE MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

COLUMN (1) DATA OBTAINED FROM SCHEDULE (E-4) PRIOR PERIOD
 COLUMN (2) DATA OBTAINED FROM SCHEDULE (A-2)
 LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-7)
 LINE 4 COLUMN (1) SAME AS LINE 8 SCHEDULE (A-7)
 LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)
 LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)

TOTAL TRUE-UP DOLLARS	equals	CENTS PER THERM TRUE-UP
\$108,712.38	=	0.16586
655,462		

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20200003-GU EXHIBIT: 12
 PARTY: CAS-5
 DESCRIPTION: Calculation of true-up amount
 for the projected period based on the prior
 period and Current period ...

COMPANY:		THERM SALES AND CUSTOMER DATA											SCHEDULE E-5		
ESTIMATED FOR THE PROJECTED PERIOD:		JANUARY 2021			Through:					DECEMBER 2021				Exhibit#	
													Docket#20200003-GU		
													CAS-6		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL		
THERM SALES (FIRM)															
RS-1 (Residential 0 - 149)	11,521	10,904	7,533	7,602	5,942	6,049	4,757	4,594	5,558	4,249	7,828	8,547	85,084		
RS-2 (Residential 150-299)	24,900	21,570	14,035	12,742	9,932	9,307	7,152	6,893	8,530	6,967	14,326	16,735	153,089		
RS-3 (Residential 300-UP)	23,315	21,510	12,927	11,781	7,478	7,172	5,465	5,077	6,578	5,288	13,416	8,048	128,055		
GS-1 (Commercial <2000)	6,422	6,760	4,401	3,893	2,897	3,566	2,958	3,013	3,598	2,990	5,571	6,208	52,277		
GS-2 (Commercial 2000-24,999)	15,852	14,907	14,933	12,952	11,900	14,433	11,387	11,057	12,361	9,526	17,405	15,557	162,270		
GS-4 (Commercial 25000-)	10,598	9,021	6,948	6,268	5,725	5,033	3,927	3,598	5,127	4,445	7,637	6,485	74,812		
TOTAL FIRM SALES	92,608	84,672	60,777	55,238	43,874	45,560	35,646	34,232	41,752	33,465	66,183	61,580	655,587		
THERM SALES TRANSPORTATION															
FTS-4													0		
FTS-5													0		
TOTAL TRANSPORT	0	0	0	0	0	0	0	0	0	0	0	0	0		
TOTAL THERM SALE	92,608	84,672	60,777	55,238	43,874	45,560	35,646	34,232	41,752	33,465	66,183	61,580	655,587		
NUMBER OF CUSTOMERS (FIRM)															
RS-1 (Residential 0 - 149)	1,067	1,018	1,012	1,006	1,004	1,001	996	1,001	1,002	1,009	1,026	1,016	1,013		
RS-2 (Residential 150-299)	861	842	844	840	851	849	848	856	854	867	870	870	854		
RS-3 (Residential 300-UP)	472	458	453	467	467	470	468	481	486	485	498	523	477		
GS-1 (Commercial <2000)	158	150	149	150	148	148	149	149	149	149	148	150	150		
GS-2 (Commercial 2000-24,999)	25	25	25	25	25	25	25	25	25	25	25	25	25		
GS-4 (Commercial 25000-)	1	1	1	1	1	1	1	1	1	1	1	1	1		
TOTAL FIRM	2,584	2,494	2,484	2,489	2,496	2,494	2,487	2,513	2,517	2,536	2,568	2,585	2,521		
NUMBER OF CUSTOMERS (TRANSP)															
FTS-4													0		
FTS-5													0		
TOTAL TRANSPORT	0	0	0	0	0	0	0	0	0	0	0	0	0		
TOTAL THERM SALES	2,584	2,494	2,484	2,489	2,496	2,494	2,487	2,513	2,517	2,536	2,568	2,585	2,521		
THERM USE PER CUSTOMER															
RS-1 (Residential 0 - 149)	11	11	7	8	6	6	5	5	6	4	8	8	84		
RS-2 (Residential 150-299)	29	26	17	15	12	11	8	8	10	8	16	19	179		
RS-3 (Residential 300-UP)	49	47	29	25	16	15	12	11	14	11	27	15	268		
GS-1 (Commercial <2000)	41	45	30	26	20	24	20	20	24	20	38	41	349		
GS-2 (Commercial 2000-24,999)	634	596	597	518	476	577	455	442	494	381	696	622	6,491		
GS-4 (Commercial 25000-)	10,598	9,021	6,948	6,268	5,725	5,033	3,927	3,598	5,127	4,445	7,637	6,485	74,812		
FTS-4															
FTS-5															

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 13
PARTY: CAS-6
DESCRIPTION: Therm Sales and Customer
data (For the projected period).

COMPANY: ST. JOE NATURAL GAS CO. PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION Through DECEMBER 2020
 REVISED ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2020 Through DECEMBER 2020
 Shedule E-1/R Exhibit# Docket#20200003-GU CAS-7

COST OF GAS PURCHASED	ACTUAL												REVISED PROJECTION	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
1 COMMODITY (Pipeline)	\$563.43	\$346.24	\$386.64	\$278.88	\$270.82	\$261.52	\$200.69	\$200.69	\$194.22	\$257.76	\$452.57	\$406.84	\$3,820.31	
2 NO NOTICE SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3 SWING SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4 COMMODITY (Other)	\$23,986.72	\$22,650.04	\$12,442.74	\$9,173.80	\$10,988.17	\$9,014.48	\$19,840.00	\$19,200.00	\$20,215.20	\$19,840.00	\$35,268.00	\$31,260.00	\$233,879.15	
5 DEMAND	\$8,242.89	\$7,711.09	\$8,242.89	\$3,190.79	\$3,297.15	\$3,190.79	\$3,421.15	\$3,421.15	\$3,310.80	\$3,421.15	\$8,277.00	\$8,552.90	\$64,279.75	
6 OTHER	\$7,469.98	\$7,428.28	\$7,030.57	\$6,750.52	\$7,291.29	\$7,313.66	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$88,284.30	
LESS END-USE CONTRACT														
7 COMMODITY (Pipeline)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
8 DEMAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$40,263.02	\$38,135.65	\$28,102.84	\$19,393.99	\$21,847.43	\$19,780.45	\$30,961.84	\$30,321.84	\$31,220.22	\$31,018.91	\$51,497.57	\$47,719.74	\$390,263.51	
12 NET UNBILLED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13 COMPANY USE	\$6.22	\$6.23	\$6.23	\$2.60	\$1.56	\$2.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24.92	
14 TOTAL THERM SALES	\$36,810.55	\$49,730.27	\$35,589.54	\$23,300.30	\$21,661.09	\$26,960.93	\$30,961.84	\$30,321.84	\$31,220.22	\$31,018.91	\$51,497.57	\$47,719.74	\$416,792.80	
THERMS PURCHASED														
15 COMMODITY (Pipeline)	105,710	64,960	72,540	49,800	48,360	46,700	48,360	48,360	46,800	48,360	84,910	76,330	741,190	
16 NO NOTICE SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY (Other)	111,050	99,950	66,250	53,880	56,510	50,586	49,600	48,000	50,538	49,600	88,170	78,150	802,284	
19 DEMAND	155,000	145,000	155,000	60,000	62,000	60,000	62,000	62,000	60,000	62,000	150,000	155,000	1,188,000	
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT														
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (15+16+17+18+20)-(21+23)	105,710	64,960	72,540	49,800	48,360	46,700	48,360	48,360	46,800	48,360	84,910	76,330	741,190	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	13	13	13	5	3	4	0	0	0	0	0	0	50	
27 TOTAL THERM SALES	73,875	98,963	66,172	46,805	43,540	54,193	48,360	48,360	46,800	48,360	84,910	76,330	736,667	
CENTS PER THERM														
28 COMMODITY (Pipeline) (1/15)	0.00533	0.00533	0.00533	0.00560	0.00560	0.00560	0.00415	0.00415	0.00415	0.00533	0.00533	0.00533	0.00515	
29 NO NOTICE SERVICE (2/16)	#DIV/0!													
30 SWING SERVICE (3/17)	#DIV/0!													
31 COMMODITY (Other) (4/18)	0.21600	0.22661	0.18781	0.17026	0.19445	0.17820	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.29152	
32 DEMAND (5/19)	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05411	
33 OTHER (6/20)	#DIV/0!													
LESS END-USE CONTRACT														
34 COMMODITY Pipeline (7/21)	#DIV/0!													
35 DEMAND (8/22)	#DIV/0!													
36 (9/23)	#DIV/0!													
37 TOTAL COST (11/24)	0.38088	0.58706	0.38741	0.38944	0.45177	0.42356	0.64024	0.62700	0.66710	0.64142	0.60650	0.62518	0.52654	
38 NET UNBILLED (12/25)	#DIV/0!													
39 COMPANY USE (13/26)	0.49750	0.49750	0.49750	0.49750	0.49750	0.49750	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.49750	
40 TOTAL THERM SALES (11/27)	0.54502	0.38535	0.42469	0.41436	0.50178	0.36500	0.64024	0.62700	0.66710	0.64142	0.60650	0.62518	0.52977	
41 TRUE-UP (E-2)	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	
42 TOTAL COST OF GAS (40+41)	0.44185	0.28218	0.32152	0.31119	0.39861	0.26183	0.53707	0.52383	0.56393	0.53825	0.50333	0.52201	0.42660	
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.44407	0.28360	0.32314	0.31275	0.40061	0.26315	0.53977	0.52647	0.56677	0.54095	0.50586	0.52463	0.42874	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.444	0.284	0.323	0.313	0.401	0.263	0.540	0.526	0.567	0.541	0.506	0.525	0.429	

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20200003-GU EXHIBIT: 14
 PARTY: CAS-7
 DESCRIPTION: Reprojected PGA for Current period (7 months actual, 5 months estimated).

15

FCG's Response to Staff's First Set of Interrogatories,
Nos. 1-3.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 15
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FCG's Response to Staff's
First Set of Interrogatories, Nos. 1-3.
[Bates Nos. 00001-00006]

Florida City Gas
Docket No: 20200003
Staffs First Set of Interrogatories
Interrogatory No: 1

QUESTION:

Please refer to Schedule A-1, Page 1 of FCG's January 18, 2019, and January 17, 2020, filings in Docket No. 20190003-GU and No. 20200003-GU to answer the following questions.

Based on reviewing the Henry Hub Settlement Prices, the price of natural gas decreased about 19 percent in 2019 and total cost of natural gas declined about 40 percent from \$23,785,615 in 2018 to \$ 14,282,477 in 2019. Please explain the factors that caused the Total Cost of Gas purchased from the Company to decrease in 2019 compared to 2018.

RESPONSE:

The \$14,282,477 of total gas for 2019 referenced in Staff's Interrogatory No. 1 is as of September 2019. As shown in the filing dated January, 17, 2020, document number 00389-2020, the total gas cost as of December 2019 is \$20,565,577. Comparing the 2018 and 2019 end-of-year total gas costs, the decline is 14%. The variance is a result of lower gas prices and margin sharing recorded in 2019.

QUESTION:

Please refer to Schedule A-1, Page 1 of FCG's January 18, 2019, and January 17, 2020, filings in Docket No. 20190003-GU and No. 20200003-GU to answer the following questions.

Please explain the methods and practices the Company used to project total fuel costs and volume for the following periods:

- a) January 2019 to December 2019.
- b) January 2020 to December 2020.

RESPONSE:

(a)-(b) FCG used the same methodology and practices to project the total fuel costs and volumes over the 2019 and 2020 periods.

Projected Total Volumes:

The total annual volumes are the sum of the projected sales Therms transported, other Therms, Company Use, and interstate demand Therms.

The methodology used to develop projections for sales and Therms transported include econometric and exponential smoothing models using Itron's MetrixND as a modeling tool. Separate forecasts are developed for the residential and commercial classes. The estimation period includes actuals through the month of May (May-2019 for 2019 and May-2020 for 2020). The forecasts are a function of heating degree days and economic growth.

Other Therms are purchases from third party suppliers to serve a few commercial and residential customers. The projected volume is based on historical data.

Company Use refers to gas consumption by the Company facilities. The projected volume is based on historical data.

The demand Therms is the total capacity FCG currently has reserved on Florida Gas Transmission's pipeline system. A summary of FCG's existing contracts is provided in the table below:

FCG Contract Summary (Dth/d)				
<u>Contract</u>	<u>April</u>	<u>May-Sept</u>	<u>Oct</u>	<u>Nov-March</u>
5034 FTS-1	20,672	20,658	23,372	38,923
113811 FTS-2	18,032	11,577	23,577	30,032
	<u>38,704</u>	<u>32,235</u>	<u>46,949</u>	<u>68,955</u>

Projected Total Fuel Costs:

The commodity (other) costs are FCG's forecasted commodity charges that FCG customers will pay for the year.

To calculate this charge, FCG estimates forecasted City Gate price by adding an internally developed NYMEX price, historical FGT zonal basis from the prior 12 months, current FGT fuel cost, and swing option premium. The swing option premium is estimated by using historical spot price premium to the term gas cost. FCG then multiplies this forecasted City Gate gas price by projected consumption or volumes for each month to calculate a monthly commodity (other) cost.

QUESTION:

Please refer to Schedule A-1, Page 1 of FCG's January 18, 2019, and January 17, 2020, filings in Docket No. 20190003-GU and No. 20200003-GU to answer the following questions.

Please identify the market indicators (or indexes) the Company followed for the following periods:

- a) January 2019 to December 2019.
- b) January 2020 to December 2020.

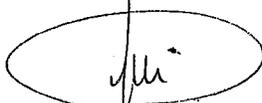
RESPONSE:

- a.) FCG uses a combination of NYMEX Henry Hub prices and Florida Gas Transmission (FGT) zonal prices.
- b.) FCG uses a combination of NYMEX Henry Hub prices and Florida Gas Transmission (FGT) zonal prices.

DECLARATION

I sponsored the answers to Interrogatory Nos. 1 through 4 from **STAFF'S FIRST SET OF INTERROGATORIES (NOS. 1-4)** to Florida City Gas in Docket No. 20200003-GU. The responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

A handwritten signature in black ink, appearing to be 'Miguel Bustos', is written over a horizontal line. The signature is enclosed within a hand-drawn oval.

Miguel Bustos

Date: 8/28/20

16

PGS's Response to Staff's First Set of Interrogatories,
Nos. 1-3.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 16
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: PGS's Response to Staff's
First Set of Interrogatories, Nos. 1-3.
[Bates Nos. 00007-00011]

**PEOPLES GAS SYSTEM
DOCKET NO. 20200003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 1
PAGE 1 OF 1
FILED: AUGUST 31, 2020**

1. Please explain the methods and practices the Company used to project total fuel costs and volume for the following periods:
 - a. January 2019 to December 2019.
 - b. January 2020 to December 2020.

- A.**
 - a. The price to be paid for natural gas is estimated based on an evaluation of historical prices for gas delivered to the FGT, Southern, and Gulfstream systems. Pricing for the year is projected using the futures contracts for natural gas as traded on the New York Mercantile Exchange and the S&P Global Market Intelligence Platform is used to determine the basis differential for Zone 3 natural gas. Peoples' projected gas purchase volumes are based on the Company's preliminary total throughput of therms delivered to customers for the projected period. This includes both sales of Peoples' system supply and transportation deliveries of third-party gas purchased by end-users of Peoples.
 - b. See response to 1a.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 2
PAGE 1 OF 1
FILED: AUGUST 31, 2020**

- 2.** Please identify the market indicators (or indexes) the Company followed for the following periods:
 - a. January 2019 to December 2019.
 - b. January 2020 to December 2020.

- A.**
 - a. The forward strip on the New York Mercantile Exchange is used to determine natural gas pricing. The S&P Global Market Intelligence Platform is used to determine the basis differential for Zone 3 natural gas.
 - b. See response to 2a.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 3
PAGE 1 OF 1
FILED: AUGUST 31, 2020**

- 3.** Please identify any forecasted changes the Company expects to implement for the following period:
 - a. January 2021 to December 2021.

- A.**
 - a. For the 2021 projection filing, Peoples changed its methodology for projecting the future price to be paid for natural gas, as traded on the New York Mercantile Exchange, to be averaged over five consecutive business days rather than just using a single day. The S&P Global Market Intelligence Platform will continue to be used to determine the basis differential for Zone 3 natural gas.

A F F I D A V I T

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

The foregoing instrument was acknowledged before me by means of physical presence, this 14th day of August, 2020, by Kandi Floyd who deposed and said that she is Director, Regulatory Affairs, Peoples Gas System, and that the individuals listed in Peoples Gas System's Response to Staff's First Set of Interrogatories, (Nos. 1-3) in Docket No. 20200003-GU, prepared or assisted with the responses to these interrogatories to the best of her information and belief. She is personally known to me or has produced _____ as identification.

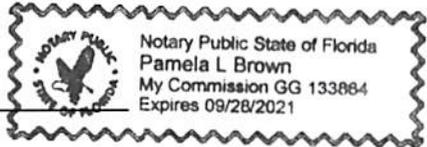
Dated at Tampa, Florida this 14th day of August, 2020.

Kandi Floyd
Kandi Floyd, Director, Regulatory Affairs
Peoples Gas System

Sworn to and subscribed before me this 14th day of August, 2020.

Pamela L Brown
Notary Public
Name typed, printed or stamped

My Commission expires _____



17

PGS's Response to Staff's Second Set of Interrogatories,
No. 4.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 17
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: PGS's Response to Staff's
Second Set of Interrogatories, No. 4.
[Bates Nos. 00012-00014]

**PEOPLES GAS SYSTEM
DOCKET NO. 20200003-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 4
PAGE 1 OF 1
FILED: OCTOBER 05, 2020**

- 4.** Referring to direct testimony of witness Bramley, page 11, lines 12 through 16, states that legal and consulting expenses related to FGT's scheduled rate proceeding in 2021, have been included in this filing. Please explain the reasons for this decision.
 - A.** PGS intervenes in interstate pipeline rate proceedings in order to ensure that pipeline rates are just and reasonable, which protects Peoples' ratepayers from unnecessarily high rates for the use of interstate pipelines. Historically, the Commission has allowed PGS to recover, through its Purchased Gas Adjustment Clause, its legal and consulting expenses for the Company's involvement in interstate pipeline rate case proceedings. Therefore, the costs were included in PGS' 2021 projections.

A F F I D A V I T

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

The foregoing instrument was acknowledged before me by means of physical presence, this 25th day of September, 2020, by Kandi Floyd who deposed and said that she is Director, Regulatory Affairs, Peoples Gas System, and that the individuals listed in Peoples Gas System's Response to Staff's Second Set of Interrogatories, (No. 4) in Docket No. 20200003-GU, prepared or assisted with the responses to these interrogatories to the best of her information and belief. She is personally known to me or has produced _____ as identification.

Dated at Tampa, Florida this 25th day of September, 2020.

Kandi Floyd
Kandi Floyd, Director, Regulatory Affairs
Peoples Gas System

Sworn to and subscribed before me this 25th day of September, 2020.

Pamela L Brown
Notary Public
Name typed, printed or stamped

My Commission expires _____



PGS's Response to Staff's Third Set of Interrogatories,
Nos. 5-8.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 18
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: PGS's Response to Staff's
Third Set of Interrogatories, Nos. 5-8.
[Bates Nos. 00015-00020]

**PEOPLES GAS SYSTEM
DOCKET NO. 20200003-GU
STAFF'S THIRD SET OF
INTERROGATORIES
INTERROGATORY NO. 5
PAGE 1 OF 1
FILED: OCTOBER 8, 2020**

Please refer to Schedule E-1, page 1 of 1 of Exhibit KLB-2, attached to the direct testimony of Witness Karen Bramley, filed in Docket 20200003-GU on August 7, 2020, to answer the following question:

- 5.** Please identify the forecasting sources and assumptions the Company relied on to develop the 2021 projected cost of gas purchased. Please explain if the Company used the same forecasting sources and assumptions to develop the 2020 projected cost of gas purchased.
 - A.** For the 2021 projected cost of gas purchased, Peoples projected the future price to be paid for natural gas using the New York Mercantile Exchange, to be averaged over five consecutive business days. The S&P Global Market Intelligence Platform was used to determine the basis differential for Zone 3 natural gas.

The same sources were used in 2020. However, the future price to be paid for natural gas, projected using the New York Mercantile Exchange, only used a single day. No changes were made in determining the basis differential for Zone 3 natural gas.

PEOPLES GAS SYSTEM
DOCKET NO. 20200003-GU
STAFF'S THIRD SET OF
INTERROGATORIES
INTERROGATORY NO. 6
PAGE 1 OF 1
FILED: OCTOBER 8, 2020

Please refer to Schedule E-1, page 1 of 1 and Schedule E-1/R, pages 1 through 3 of Exhibit KLB-2, attached to the direct testimony of Witness Karen Bramley, filed in Docket 20200003-GU on August 7, 2020, to answer the following questions:

6. Schedule E-1, page 1 of 1, filed in Docket 20200003-GU, shows the 2021 projected cost of gas purchased (line 14) as \$127,760,271. Schedule E-1/R, page 1 of 3, indicates the 2020 actual/estimated cost of gas purchased (line 14) as \$104,720,152. What factors influenced the 2021 projected cost of gas purchased to be approximately 18% higher in 2021?
- A. Peoples believes that the 2020 cost of gas purchased is \$109,536,506, as seen on Line 11 of Schedule E-1/R. As such, the percentage increase is therefore 16.6%.

The primary reason for the increase in the projected cost of gas for 2021 is attributable to additional pipeline capacity purchased by Peoples. The 2021 projection also includes the full-year costs for new pipeline contracts that are starting in late 2020. Increased commodity cost of natural gas and Other costs, which are broken down in Interrogatory #8 below, also contributed to the increased cost of gas purchased in 2021.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200003-GU
STAFF'S THIRD SET OF
INTERROGATORIES
INTERROGATORY NO. 7
PAGE 1 OF 1
FILED: OCTOBER 8, 2020**

7. Schedule E-1, page 1 of 1, filed in Docket 20200003-GU, shows 2021 projected Therms purchased (line 27) as 122,645,563. Schedule E-1/R, page 2 of 3, indicates the 2020 actual/estimated Therms purchased (Line 27) as 195,760,783. What factors influenced the 2021 projected Therms purchased to be approximately 60% lower in 2021?
 - A. Peoples does not include the therms associated with off-system sales for purposes of the Purchased Gas Adjustment in the projected year because these types of sales are typically unpredictable and short-term in nature. The 2020 actual therms purchased is the amount purchased through June 2020, which includes off-system sales. The 2021 projections do not include projected amounts for off-system sales. Therefore, the projected therms purchased are lower because this category is not included in the overall projections for therms to be purchased in 2021. This is consistent with Peoples' projection filings in previous purchased gas adjustment dockets.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200003-GU
STAFF'S THIRD SET OF
INTERROGATORIES
INTERROGATORY NO. 8
PAGE 1 OF 1
FILED: OCTOBER 8, 2020**

8. Schedule E-1 shows the 2021 projected other costs (line 6) as \$6,916,308. Schedule E-1/R indicates the 2020 actual/estimated other costs (line 6) as \$4,752,714. Please identify in your response what types of costs are recovered in line 6 and describe the principal drivers behind this change in costs.

A. The types of costs included under Other costs (line 6) include:

- Salaries & Benefits
- Gate Station Telemetry
- Odorization
- Legal Consultants
- Contractor/Outside Services
- IT Software and Support Expenses
- CNG Service

The principal driver behind this change in costs is added legal expenses incurred due to the FGT pipeline rate case to be filed before FERC.

A F F I D A V I T

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

The foregoing instrument was acknowledged before me by means of physical presence, this 25th day of September, 2020, by Kandi Floyd who deposed and said that she is Director, Regulatory Affairs, Peoples Gas System, and that the individuals listed in Peoples Gas System's Response to Staff's Third Set of Interrogatories, (Nos. 5-8) in Docket No. 20200003-GU, prepared or assisted with the responses to these interrogatories to the best of her information and belief. She is personally known to me or has produced _____ as identification.

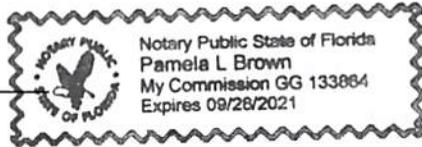
Dated at Tampa, Florida this 25th day of September, 2020.

Kandi Floyd
Kandi Floyd, Director, Regulatory Affairs
Peoples Gas System

Sworn to and subscribed before me this 25th day of September, 2020.

Pamela L Brown
Notary Public
Name typed, printed or stamped

My Commission expires _____



19

FPUC's Response to Staff's First Set of Interrogatories,
Nos. 1-5.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 19
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FPUC's Response to Staff's
First Set of Interrogatories, Nos. 1-5.
[Bates Nos. 00021-00027]

RESPONSES TO PSC STAFF'S FIRST SET OF INTERROGATORIES

Please refer to Schedule A-1 page 1 of FPUC's January 22, 2019 and January 21, 2020 filings in Dockets No. 201900003-GU and No. 20200003-GU to answer the following questions.

1. Based on reviewing the Henry Hub Settlement Prices, the price of natural gas decreased about 19 percent through 2019. However, the total cost of natural gas increased 5 percent from \$27,594,445 in 2018 to \$28,894,445 2019 from. Please explain the factors that caused the total cost of gas purchased to increase by 5 percent from 2018 to 2019

Company Response:

The increase in cost are attributable to the following 3 items:

1. Northwest Project added a large amount of monthly transportation costs beginning in May of 2018. These costs were not present Jan'18-Apr'18 and therefore represent the variances Jan'19-Apr'19.
2. The Western Palm Beach Expansion increased transportation charges beginning Aug'19 of \$381,791 monthly.
3. Auburndale expansion increased transportation costs beginning Aug'19 of \$56,588 monthly.

A portion of these costs will be recovered through the swing service rider.

Respondent: Jeffrey Bates

2. Based on reviewing the Henry Hub Settlement Prices, the price of natural gas decreased about 19 percent from 2018 to 2019. Total cost of natural gas declined by 60 percent from \$64,944,312 in 2018, to \$26,120,125 2019. Please explain the factors that caused the Volume of Therms purchased to decrease by 60 percent from 2018 to 2019 .

Company Response:

The figures referenced above are found in Schedule A-1 of the filing for docket 201900003, which was filed on January 22, 2019. In that report, the figures listed above are therm quantities, not dollar quantities. Further, the therm total of 64,944,312 (representing 2018 total therms) was calculated incorrectly. The total should have been 28,133,044. Due to a spreadsheet calculation/summation error, in our November and December filings that year, therms sold were overstated by 36,811,268. As the number of therms for 2018 should have been 28,133,044, this is a volume decrease between 2018 and 2019 of approximately 7%.

Respondent: Jeffrey Bates

3. Please explain the methods and practices the Company used to project total fuel costs and volume for the following periods:

- January 2019 to December 2019.

Company Response:

The Company has forecasted the 2019-weighted average cost of gas using the projected monthly pipeline demand costs, less the projected cost of capacity temporarily relinquished to third parties, the projected pipeline usage and no-notice costs and the projected supplier commodity costs. The weighted average cost of gas also includes projected costs related to our purchased gas functions and anticipated a credit for the swing service rider. The sum of these costs are then divided by the projected therm sales to the traditional non-transportation customers resulting in the projected weighted average cost of gas and ultimately the PGA recovery (cap) factor, as shown on Schedule E-1. Capacity shortfall if any, would be satisfied by gas and capacity repackaged and delivered by another FGT or SONAT capacity holder. If other services become available and it is economic to dispatch supplies under those services, the Company will utilize those services as part of its portfolio.

- January 2020 to December 2020.

Company Response:

FPUC used the same methodology as described above.

Respondent: Jeffrey Bates

4. Please identify the market indicators (or indexes) the Company followed for the following periods:

1. January 2019 to December 2019.

Company Response:

FPUC used the following market indicators:

- Nymex
- FGT Zone 1, 2, & 3

2. January 2020 to December 2020.

Company Response:

FPUC used the following market indicators:

- Nymex
- FGT Zone 1, 2, & 3

Respondent: Jeffrey Bates

5. Please identify any forecasted changes the Company expects to implement for the following period:

a) January 2021 to December 2021.

Company Response:

FPUC does not expect any changes to be implemented.

Respondent: Jeffrey Bates

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased gas adjustment (PGA) true-) Docket No. 20200003-GU
up.)
)
)
)
) Filed: August 31, 2020
_____)

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to STAFF'S FIRST SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY, Nos. 1-5 in Docket No. 20200003-GU. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.

Jeffrey Bates Digitally signed by Jeffrey Bates
Date: 2020.08.31 10:30:23
-04'00'

Jeff Bates, Declarant

Dated: 8/31/20

20

FPUC's Response to Staff's Second Set of Interrogatories,
Nos. 6-8.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 20
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FPUC's Response to Staff's
Second Set of Interrogatories, Nos. 6-8.
[Bates Nos. 00028-00033]

RESPONSES TO INTERROGATORIES

6. Referring to direct testimony of witness Craig, page 3 of 4 indicates an over-recovery of \$884,793 for 2019, an over-recovery of \$938,564 for 2020, and an over-recovery of \$1,823,357 for 2021. Please discuss the reasons for these over-recoveries.

Company Response

As stated on line 13 of testimony of witness Craig, the \$1,823,357 is the total net over-recovery to be refunded during the period and represents the sum of the 2019 over-recovery of \$884,793 and the 2020 over-recovery of \$938,564.

The increase in over-recoveries is primarily due to the reduction in the cost of purchased gas (Commodity (Other)) as a result of lower actual commodity prices, when compared to the NYMEX Index futures used in the 2019 and 2020 PGA forecasts.

Respondent: Derrick M. Craig

7. Referring to Schedule E-5, Exhibit DMC-2, PGA revenues for January 2021 will be \$3,931,451 from a total of 64,568 PGA customers, while PGA revenues for December 2021 will be \$3,504,225 from a total of 66,191 PGA customers. Please explain the revenue reduction with increased number of PGA customers.

Company Response

Florida Public Utilities' forecasted revenues are the product of the average volume per customer based on the previous three years multiplied by the forecasted number of customers and projected PGA rate. Historically, the customer usage in December is usually less than the customer usage in January, therefore, this trend is represented in these projections and the month of January usually experience cooler weather than December, increasing therms sold.

Respondent: Derrick M. Craig

Interrogatory No. 8

8. Referring to direct testimony of witness Bates, page 2 of 7, lines 18 through 20 states that the company has included costs related to CNG that is supplied to areas as a virtual pipeline for emergency and planned services. Please explain which tariff of FPUC and FPUC-Fort Meade allows for this type of supply and transportation.

Company Response

Although not specifically stated in the tariffs, CNG has historically been supplied to areas as a virtual pipeline for emergency and planned services and the costs have been included in the PGA dockets since 2012.

Respondent: Jeff Bates

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment True-Up for) Docket No. 20200003-GU
Florida Public Utilities Company and Florida)
Public Utilities Company-Fort Meade)
)
) Filed: October 5, 2020
)

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to STAFF'S SECOND AND THIRD SETS OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY, Nos. 6, 7, and 10 in Docket No. 20200003-GU. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.



(name), Declarant

Dated: October 5, 2020

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment True-Up for) Docket No. 20200003-GU
Florida Public Utilities Company and Florida)
Public Utilities Company-Fort Meade)
)
) Filed: October 5, 2020
)
_____)

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to STAFF'S SECOND AND THIRD SETS OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY, Nos. 8, 9, 11 and 12 in Docket No. 20200003-GU. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.

Jeffrey
Bates

 Digitally signed by
Jeffrey Bates
Date: 2020.10.05
15:03:23 -04'00'

(Jeffrey B Bates), Declarant

Dated: _____

21

FPUC's Response to Staff's Third Set of Interrogatories,
Nos. 9-12.

Additional Files for No. 10

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 21
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FPUC's Response to Staff's
Third Set of Interrogatories, Nos. 9-12.
Additional Files for No. 10 [Bates...

Please refer to Schedule E-1, page 1 of 6, attached to the direct testimony of Witness Derrick M. Craig, filed in Docket 20200003-GU on August 7, 2020, to answer the following question:

9. Please identify the forecasting sources and assumptions the Company relied on to develop the 2021 projected cost of gas purchased. Please explain if the Company used the same forecasting sources and assumptions to develop the 2020 projected cost of gas purchased.

Company Response:

The Company has forecasted the 2019-weighted average cost of gas using the projected monthly pipeline demand costs, less the projected cost of capacity temporarily relinquished to third parties, the projected pipeline usage and no-notice costs and the projected supplier commodity costs. The weighted average cost of gas also includes projected costs related to our purchased gas functions and anticipated a credit for the swing service rider. The sum of these costs are then divided by the projected therm sales to the traditional non-transportation customers resulting in the projected weighted average cost of gas and ultimately the PGA recovery (cap) factor, as shown on Schedule E-1. Capacity shortfall if any, would be satisfied by gas and capacity repackaged and delivered by another FGT or SONAT capacity holder. If other services become available and it is economic to dispatch supplies under those services, the Company will utilize those services as part of its portfolio.

This is the same methodology that was used for 2020.

Respondent: Jeff Bates

Please refer to Schedule E-1 and Schedule E-1/R attached to the direct testimony of Witness Derrick M. Craig, filed in Docket 20200003-GU on August 7, 2020, to answer the following questions:

10. Schedule E-1, shows projected therm sales in 2021 (Line 27) as 32,658,726. Schedule E-1/R, indicates the 2020 actual/estimated therm sales (Line 27) as 54,471,633. What factors influenced therm sales to be approximately 67% lower in 2021?

Company Response:

The figures in Schedule E-1R include transportation sales in the sum and are, therefore, in error; the correct total for 2020 should be 30,538,097, which is an increase of approximately 7% instead of 67%. Please see Attachment A-Revised Schedule E-1R for the updated schedule.

Respondent: Derrick M. Craig

Interrogatory No. 11

11. Schedule E-1 shows the 2021 projected cost of gas purchased (line 14) as \$34,178,600. Schedule E-1/R indicates the 2020 actual/estimated cost of gas purchased (line 14) as \$30,801,649. What factors influenced the projected cost of gas purchased to be approximately 10% higher in 2021?

Company Response:

The main factors increasing the projected cost of gas purchased are (1), the higher projected Commodity (other) costs due to the rising NYMEX futures, and (2), the higher projected user demand for 2021 relative to 2020 (partially the result of the required demand capacity for the expansion projects in Western Palm Beach and Nassau county (Callahan pipeline).

Respondents: Jeff Bates

Interrogatory No. 12

12. Schedule E-1 shows the projected other costs for 2021 (Line 6) as \$718,366. Schedule E-1/R indicates the actual/estimated other costs for 2020 (Line 6) as \$371,189. Please identify in your response what types of costs are recovered in line 6 and describe the principal drivers behind this change in costs.

Company Response:

As mentioned in the PGA Testimony from Jeff Bates, the “projected other costs” are in addition to our purchased gas costs and include consulting expenses to assist in the advancement of our PGA processes. Additionally, the Company has included costs associated with a software tool used by the Company to manage customer usage and assist in determining the gas supply needs for the rate classes subject to the PGA. These costs directly influence the Company’s PGA factor and are appropriate for recovery through the PGA clause.

Respondent: Jeff Bates

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment True-Up for) Docket No. 20200003-GU
Florida Public Utilities Company and Florida)
Public Utilities Company-Fort Meade)
)
) Filed: October 5, 2020
)
_____)

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to STAFF'S SECOND AND THIRD SETS OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY, Nos. 6, 7, and 10 in Docket No. 20200003-GU. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.



(name), Declarant

Dated: October 5, 2020

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment True-Up for) Docket No. 20200003-GU
Florida Public Utilities Company and Florida)
Public Utilities Company-Fort Meade)
)
) Filed: October 5, 2020
)
_____)

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to STAFF'S SECOND AND THIRD SETS OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY, Nos. 8, 9, 11 and 12 in Docket No. 20200003-GU. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.

Jeffrey
Bates

Digitally signed by
Jeffrey Bates
Date: 2020.10.05
15:03:23 -04'00'

(Jeffrey B Bates), Declarant

Dated: _____

22

SJNG's Response to Staff's First Set of Interrogatories,
Nos. 1-3.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 22
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: SJNG's Response to Staff's
First Set of Interrogatories, Nos. 1-3.
[Bates Nos. 00041-00043]

AFFIDAVIT

STATE OF FLORIDA)

COUNTY OF Gulf)

I hereby certify that on this 7th day of October, 2020, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Andy Shoaf, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 1-3 from STAFF'S FIRST SET OF INTERROGATORIES TO ST. JOE NATURAL GAS COMPANY INC. (Nos. 1-3) in Docket No. 20200003-GU, and that the responses are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 7th day of October, 2020.

Deborah Stitt

Notary Public
State of Florida, at Large

My Commission Expires:



23

SJNG's Response to Staff's Second Set of Interrogatories,
Nos. 4-7.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200003-GU EXHIBIT: 23
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: SJNG's Response to Staff's
Second Set of Interrogatories, Nos. 4-7.
[Bates Nos. 00044-00047]

SJNG Answer: SJNG's forecasting sources and assumptions to develop 2020 and 2021 projected cost of gas is historical data only.

5. Schedule E-1 shows the 2021 projected cost of gas purchased (Line 14) as \$467,878. Schedule E-1/R indicates the 2020 actual/estimated cost of gas purchased (Line 14) as \$416,792.80. What factors influenced the cost of gas purchased to be approximately 11% higher in 2021?

SJNG Answer: Factors influencing the cost of gas purchased to be higher is projecting the twelve-month period of 2021 the same commodity costs of \$.40 whereas the E-1/R has actual commodity costs for the first six months which are lower.

6. Schedule E-1 shows the 2021 projected Therms sales (Line 27) as 655,462. Schedule E-1/R indicates the 2020 actual/estimated Therms sales (Line 27) as 736,667. What factors influenced the 2021 projected Therms purchased to be approximately 12% lower in 2021?

SJNG Answer: Therm sales is based on historical data from prior year, and 2018 and 2019 therm sales were drastically different due to customer loss from Hurricane Michael.

7. Schedule E-1 shows the 2021 projected other costs (Line 6) as \$90,000. Schedule E-1/R indicates the 2020 actual/estimated other costs (Line 6) as \$88,284.30. Please identify in your response what types of costs are recovered in line 6 and describe the principal drivers behind this change in costs.

SJNG Answer: Other costs (Line 6) for SJNG is payroll costs associated with Purchase Gas Expense and Distribution Load dispatching.

Respectfully submitted,

Andy Shoaf, V.President
St. Joe Natural Gas Co.
Phone: 850-229-8216

AFFIDAVIT

STATE OF FLORIDA)

COUNTY OF Gulf

I hereby certify that on this 7th day of October, 2020, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Andy Shoaf, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 4-7 from STAFF'S SECOND SET OF INTERROGATORIES TO ST. JOE NATURAL GAS COMPANY INC. (Nos. 4-7) in Docket No. 20200003-GU, and that the responses are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 7th day of October, 2020.

Deborah Stitt

Notary Public
State of Florida, at Large

My Commission Expires:

